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SALUS POPULI SUPREMA LEX ESTO

"The welfare of the people shall be the supreme law."



ROBIN CARNAHAN
SECRETARY OF STATE

MISSOURI
REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation , i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—The most recent version of the statute containing the section number and the date.



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The purpose, function, and nonprofit status of this organization and the exempt status for federal income tax purposes:

☐ Has Not Changed During Preceding 12 Months

☐ Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)

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	(3) Paid Distribution Outside the Mails Including Sales Through Dealers and Carriers, Street Vendors, Counter Sales, and Other Paid Distribution Outside USPS®	23	16
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f. Total Distribution (Sum of 15c and 15e)		392	356
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Date

Charlene Ellis, Director of Administrative Rules

9/28/06

I certify that all information furnished on this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including civil penalties).

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons and findings which support its conclusion that there is an immediate danger to the public health, safety or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

Title 13—DEPARTMENT OF SOCIAL SERVICES Division 35—Children's Division Chapter 100—Tax Credits

EMERGENCY RULE

13 CSR 35-100.010 Residential Treatment Agency Tax Credit

PURPOSE: *This rule describes the procedures for the implementation of section 135.1142, RSMo, Residential Treatment Agency Tax Credit Act, to reflect the requirements of SB 614 (2006).*

EMERGENCY STATEMENT: *This rule provides provisions needed to implement the Residential Treatment Agency Tax Credit. A qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri. Qualifying agencies may begin accepting cash donations eligible for the tax credit beginning January 1, 2007. An emergency rule is needed in order to implement policies and procedures prior to that date and provide notification to qualifying agencies of the available tax credit. Taxpayers of Missouri will then have the opportunity to access available tax credits through this program effective January 1, 2007 without delay. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax*

credits are administered in the proper manner in order to ensure that taxpayer's money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, a qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. The amount of total credits available to any qualified residential treatment agency can not exceed forty percent (40%) of the total funds received from the Department of Social Services in the preceding twelve (12) months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms:

(A) "Certificate," a tax credit certificate issued to a taxpayer who makes an eligible monetary donation to a qualified residential treatment agency as described under section 135.1142, RSMo;

(B) "Eligible monetary donation," a cash donation received from a taxpayer by a qualified residential treatment agency that is used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(C) "Qualified residential treatment agency," a residential treatment care facility that—

1. Is licensed under section 210.484, RSMo; and

2. Is accredited by—

A. Council on Accreditation (COA); or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); and

3. Is under contract with the Department of Social Services to provide treatment services for children who are residents or wards of residents of the this state; and

4. Receives monetary donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible monetary donations made to facilities or locations of the agency which are licensed and accredited;

(D) "Taxpayer," any of the following individuals or entities who make eligible monetary donations to a qualified residential treatment agency:

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state or any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

(E) "State tax liability," any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, as identified in section 135.1142, RSMo.

(3) Beginning January 1, 2007, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E)

of this rule, equivalent to fifty percent (50%) of the eligible monetary donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years.

(4) Qualified residential treatment agencies must apply for the tax credit on behalf of the taxpayers. Required information includes:

(A) A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853;

(B) Verification of accreditation status;

(C) A statement attesting to the receipt of an eligible monetary donation, which includes the following information:

1. Taxpayer's name;
2. Taxpayer's identification number;
3. Amount of the eligible monetary donation;
4. Amount of anticipated tax credit;
5. Date the donation was received by the agency;
6. Signature of the executive director;

(D) Payment from the qualified residential treatment agency equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible monetary donation was received from the taxpayer. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Total tax credits issued for any qualified residential treatment agency cannot exceed forty percent (40%) of the total payments made by the Department of Social Services to the qualified residential treatment agency in the twelve (12) months preceding the month the application for the tax credit was received. In the event the total credits exceed forty percent (40%) of the total payments made to a qualified residential treatment agency by the Department of Social Services, the application and payment will be returned to the qualified residential treatment agency and may be resubmitted by the agency within thirty (30) days of the date the application was returned or within twelve (12) months from the date the monetary donation was received by the agency, whichever is later.

(8) Upon receipt of the information required in subsection (4)(C) the Department of Social Services will verify with the Department of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount.

(9) Upon verification of the information required in sections (4) through (8) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that was approved.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified residential treatment agency.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individuals.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified residential treatment agency.

(10) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified residential treatment agency.

(11) The owner of a certificate indicating a residential treatment agency tax credit may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or otherwise conveyed a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted must include:

- (A) New owner name;
- (B) New owner address;
- (C) New owner taxpayer identification number;
- (D) Value of the tax credit (amount of claimable tax credit remaining);
- (E) Date of transaction.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		
ADDRESS		
TELEPHONE NUMBER	LICENSE NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR TOTALS (ALL PAGES)		
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
In accordance with section 135.1142 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated monetary donation(s) from the above named taxpayer(s). (ORGANIZATION NAME)		
Donations will be used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).		
EXECUTIVE DIRECTOR SIGNATURE		
PRINTED NAME	DATE	FOR OFFICIAL USE ONLY
Remit to: Department of Social Services Attention: Residential Treatment Agency Tax Credit P.O. Box 853 Jefferson City, MO 65102-0853 Certificates will be mailed directly to the taxpayer. <i>All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.</i>		DSS APPROVAL
		DATE PROCESSED

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the license number listed on the contract with Children's Division.
4. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Amount of donation is the total funds received.
8. Amount of tax credit is equal to 50% of the donation(s) received.
9. Number of certificates should be the total number of certificates requested to be issued.
10. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
11. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Residential Treatment Agency Tax Credit
P.O. Box 853
Jefferson City, MO 65102-0853**

AUTHORITY: section 135.1142, RSMo (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the Missouri Register.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 35—Children's Division
Chapter 100—Tax Credits**

EMERGENCY RULE

13 CSR 35-100.020 Pregnancy Resource Center Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.630, RSMo, Pregnancy Resource Center Tax Credit, to reflect the requirements of HB 1485 (2006).

EMERGENCY STATEMENT: This rule provides policies and procedures of how the Department of Social Services (DSS) will implement and issue tax credits to contributors who make qualified donations to a qualified pregnancy resource center. Contributions for the tax credit begin January 1, 2007. As a result, agencies must submit application and supporting documentation to DSS prior to that date. An emergency rule is needed in order to begin implementation of application acceptance and notification to agencies requesting eligibility. Taxpayers of Missouri will then have the opportunity to access available tax credits through this program effective January 1, 2007 without delay. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax credits are administered in the proper manner in order to ensure that taxpayer's money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, a qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent (50%) of the contribution to the agency. Credits shall not be less than fifty dollars (\$50) and cannot exceed fifty thousand dollars (\$50,000) to a taxpayer in a fiscal year. The total amount of tax credits issued under this rule cannot exceed two (2) million dollars in any fiscal year.

(2) Definitions of Terms.

(A) "Contribution," a donation, with a value of not less than one hundred dollars (\$100) of cash, stocks, bonds or other marketable securities, or real property. In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the center's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," the director of the Department of Social Services.

(C) "Pregnancy resource center," a non-residential facility located in this state which is exempt from income taxation under the United States Internal Revenue Code and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce, or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

(D) "State tax liability," in the case of a business taxpayer, any lia-

bility incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo, Chapter 147, RSMo, Chapter 148, RSMo, and Chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions; and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo and excluding sections 143.191 to 143.265, RSMo.

(E) "Taxpayer," person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo, or corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) Effective beginning on January 1, 2007, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the center(s) is at least one hundred dollars (\$100) in value.

(5) The amount of the tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, may be carried over to the next four (4) consecutive taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of centers, which are eligible for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing will be made available to taxpayers upon written request to:

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(8) Annually, the director will determine which facilities in Missouri may be classified as pregnancy resource centers for purposes of the Pregnancy Resource Center Tax Credit. To be an eligible center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in subsection (1)(C) of this rule.

(A) In order for the director to make such determinations, centers seeking eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863;

2. A copy of certificate of incorporation;

3. Verification of Internal Revenue Service (IRS) tax-exempt status;

4. A brief program description including the number and ages of women served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis.

(C) For calendar year 2007 (state fiscal year 2007), the Department of Social Services will accept applications for eligibility along with the required documentation as stated in subsection (6)(A) of this rule through November 15, 2006, to allow centers to establish their eligibility and utilize the available tax credit for contributors for the tax year beginning January 1, 2007.

(D) Beginning state fiscal year 2008 and every year thereafter, pregnancy resource centers must submit an application for eligibility along with the required documentation as stated in subsection (6)(A) of this rule no later than June 1.

(9) Within forty-five (45) days of receipt of the required information, the director will make a determination of eligibility and notify the pregnancy resource center of the determination in writing. Upon a determination of eligibility, a center will automatically be added to the pregnancy resource center listing.

(10) The director shall apportion the total available tax credits equally among all eligible pregnancy resource centers and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those pregnancy resource centers that would be affected by the reapportioned tax credit. The director will consider comments the pregnancy resource centers submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(11) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed two (2) million dollars in any one (1) fiscal year.

(12) An eligible pregnancy resource center shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Pregnancy Resource Center Tax Credit Application (Attachment B, included herein).

(A) Pregnancy resource centers may request the tax credit application by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) Pregnancy resource centers are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director, by the pregnancy resource center within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the

type of donation. Required documentation includes the following:

1. Cash—legible receipt from the pregnancy resource center, which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation as described in paragraph (12)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant, or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (12)(D)1.-4. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(13) Tax credits shall be issued in the order contributions are received.

(14) The director will verify with the Department of Revenue any outstanding balances due from the taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(15) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Pregnancy resource center; and

(C) Missouri Department of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT

APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none"> Total tax credits issued annually can not exceed \$2 million. Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year. Unused tax credits may be reapportioned at the Departments discretion at any time during the year. <p>Information required to be considered as a classified Pregnancy Resource Center eligible to receive contributions that may qualify for the Pregnancy Resource Center Tax Credit.</p> <ol style="list-style-type: none"> 1. A copy of the organization's certificate of incorporation; 2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate); 3. Brief description of the agency's primary business functions, number and ages of women served annually and facility capacity. 		
<p>_____ is a nonresidential facility located in the state of Missouri that provides assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. The organization does not perform childbirths, nor perform, induce or refer clients for abortion. Direct client services are provided at the facility at no cost to the client. Medical services, if provided, are in accordance to Missouri statute. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.630 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863</p> <p>The Director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the pregnancy resource center's submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name will be added to the list of agencies that are eligible for the Pregnancy Resource Center Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.</p>		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

All pregnancy resource centers must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS			
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)			
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company			
PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION			
ADDRESS			
TELEPHONE NUMBER		CONTACT PERSON	
<p>Pregnancy Resource Center Tax Credit Criteria:</p> <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.630 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Pregnancy Resource Center tax credit. I also understand the amount of the tax credit issued by the Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>			
TAXPAYER SIGNATURE			
PRINTED NAME			DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate			
CONTRIBUTIONS THAT INCLUDE A BENEFIT			
FUNCTION OR EVENT			
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____			
BENEFIT DESCRIPTION			
FAIR MARKET VALUE OF THE BENEFIT			
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.			
EXECUTIVE DIRECTOR SIGNATURE			DATE
Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863 Notification will be provided to the following upon approval of the application: <div style="text-align: center;"> Taxpayer (along with the amount of credit issued) Pregnancy Resource Center Missouri Department of Revenue </div> All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.			FOR OFFICIAL USE ONLY TAX CREDIT NUMBER DSS APPROVAL DATE PROCESSED



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer or the business federal identification number (FEIN).
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Pregnancy Resource Center receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the pregnancy resource center which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the pregnancy resource center; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Pregnancy Resource Center; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.630, RSMo (HB 1485, 93rd General Assembly, Second Regular Session 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the Missouri Register.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 40—Family Support Division
Chapter 79—Domestic Violence Shelter Tax Credit**

EMERGENCY RULE

13 CSR 40-79.010 Domestic Violence Shelter Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.550, RSMo, Domestic Violence Shelter Tax Credit, to reflect the requirements of SB 614 (2006).

EMERGENCY STATEMENT: The oversight of contributions to centers for victims of domestic violence tax credit program has been transferred from the Department of Public Safety to the Department of Social Services by the 93rd General Assembly, Second Regular Session. An emergency rule is needed so the Department of Social Services can continue to issue tax credits available to contributors that make qualified donations to eligible agencies. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax credits are administered in the proper manner in order to ensure that taxpayer's money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, this rule transfers oversight of the contributions to centers for victims of Domestic Violence Tax Credit Program from the Department of Public Safety to the Department of Social Services.

(2) Definition of Terms.

(A) "Contribution," a donation of cash, stocks, bonds or other marketable securities, or real property, with a value of not less than one hundred dollars (\$100). In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the shelter's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," director of the Department of Social Services.

(C) "Shelter for victims of domestic violence," a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200, RSMo, and which meets the requirements of section 455.220, RSMo.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapters 143, 147, 148 and 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions. In the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo.

(E) "Taxpayer," a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo or a corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147,

RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a shelter for victims of domestic violence.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the shelter(s) is at least one hundred dollars (\$100) in value.

(5) The amount of tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year the contribution was made, may be carried over to the next four (4) succeeding taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of domestic violence shelters which are eligible for the Domestic Violence Shelter Tax Credit.

(A) Information provided on the list available to taxpayers will be the domestic violence shelter name, mailing address and telephone number.

(B) A copy of the eligible shelters will be made available to taxpayers upon written request to—

Director of Social Services
Attention: Domestic Violence Shelter Tax Credit Program
PO Box 216
Jefferson City, MO 65102-0216.

(8) Annually, the director will determine which facilities in the state of Missouri may be classified as shelters for victims of domestic violence for purposes of the Domestic Violence Shelter Tax Credit. In order to be an eligible shelter for purposes of the Domestic Violence Shelter Tax Credit, a facility must meet the definition as set forth in subsection (2)(C) of this rule.

(A) For fiscal year 2007 the director will continue to review, process and approve qualified tax credit applications submitted by eligible domestic violence shelters using the eligibility list established by the Department of Public Safety prior to the program's transfer to the Department of Social Services as established by SB 614 (93rd General Assembly, 2nd Regular Session). Regulations governing the processing and awarding of tax credits will be those established herein by the Department of Social Services.

(9) The director shall equally apportion the total available tax credits among all eligible shelters for domestic violence effective the first day of each state fiscal year (FY).

(A) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a domestic violence shelter fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those domestic violence shelters that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(B) Within thirty (30) days of any reapportionment, the director shall notify those domestic violence shelters that would be affected by the reapportioned tax credit. The director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(C) The cumulative amount of credits which may be claimed per any one (1) fiscal year shall not exceed two (2) million dollars.

(10) An eligible shelter shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Domestic Violence Shelter Tax Credit Application (Attachment A, included herein).

(A) Shelters may request the tax credit application by writing to—
Department of Social Services
Attention: Domestic Violence Shelter Tax Credit Program
PO Box 216
Jefferson City, MO 65102-0216.

(B) Shelters shall be permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director by the domestic violence shelter within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation as described in paragraph (10)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the type of contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (10)(D)1.-4. of this rule. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auc-

tion item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(11) Tax credits shall be issued in the order contributions are received.

(12) The director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(13) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

- (A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);
- (B) Domestic violence shelter; and
- (C) Missouri Director of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS			
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company			
DOMESTIC VIOLENCE SHELTER RECEIVING THE CONTRIBUTION			
ADDRESS			
TELEPHONE NUMBER		CONTACT PERSON	
Domestic Violence Shelter Tax Credit Criteria: <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Contributions can not be less than \$100 (\$50 tax credit), except in situations where the credit has been carried forward from a previous year. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.550 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Domestic Violence Shelter tax credit program. I also understand the amount of the tax credit issued by the Missouri Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>			
TAXPAYER SIGNATURE			
PRINTED NAME			DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate			
CONTRIBUTIONS THAT INCLUDE A BENEFIT			
FUNCTION OR EVENT			
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____			
BENEFIT DESCRIPTION			
FAIR MARKET VALUE OF THE BENEFIT			
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.			
EXECUTIVE DIRECTOR SIGNATURE			DATE
Remit to: Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216 Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Domestic Violence Shelter Missouri Department of Revenue All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.			FOR OFFICIAL USE ONLY TAX CREDIT NUMBER DSS APPROVAL DATE PROCESSED



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer(s) or the business federal identification number (FEIN). Social security number(s) must be provided for all taxpayers listed in item #1.
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Domestic Violence Shelter receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the domestic violence shelter; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Domestic Violence Shelter; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

*AUTHORITY: section 135.550, RSMo (SB 614, 93rd General Assembly, Second Regular Session, 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the **Missouri Register**.*

Under this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbolology under the heading of the proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted printed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety (90)-day-count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 50—Division of *[Instruction]* School Improvement

Chapter 200—Gifted Education and Alternative Programs

PROPOSED AMENDMENT

5 CSR 50-200.050 Advanced Placement~~[], Dual Credit Course,~~ and International Baccalaureate Fee Payment Programs. The State Board of Education is proposing to amend the title, Purpose, section (1), delete section (2) and amend and renumber section (3).

PURPOSE: *Previously, the Department of Elementary and Secondary Education administered a program of state funding to cover the student fees for Advanced Placement (AP) exams, Dual Credit Courses, and the International Baccalaureate (IB) program, and the Federal*

Advance Placement and International Baccalaureate Fee Program for low income students. Funds are no longer appropriated for the state program. The purpose of this amendment is to delete that portion of the rule that relates to the state program.

PURPOSE: *[The Department of Elementary and Secondary Education has the responsibility to disburse funds appropriated by the General Assembly for payments to defray a portion of the costs of Advanced Placement (AP) exam fees, Dual Credit Course fees, and International Baccalaureate (IB) fees. The department is also authorized] This rule authorizes the Department of Elementary and Secondary Education to receive a grant award through the Federal Advanced Placement Fee Payment Program to approve requests for the purpose of defraying the cost of Advanced Placement (AP) and International Baccalaureate (IB) exam fees for low-income students. This rule establishes the administrative procedures to approve requests for payments to pay a portion of the costs of AP exam fees[, Dual Credit Course fees] and IB fees for students enrolled in these programs.*

(1) Federal Advanced Placement (AP) and International Baccalaureate (IB) Fee Payment Program.

[[A For the purpose of payments of AP exam fees through the Federal Advanced Placement Fee Payment Program, eligible students must be enrolled in an approved course, plan to take the appropriate exam and meet the federal definition of "low income" as defined in section 402A(g)(2) of the Higher Education Act of 1965 of family taxable income, not to exceed one hundred fifty percent (150%) of the poverty level.]

[(B)] (A) Students will be expected to take the AP and IB exam on the prescribed dates and in conjunction with the other rules and regulations governing the test administration and must have applied for any other applicable AP and IB fee reductions.

[(2) Missouri Fee Payment Program.]

[[A For the purpose of payments of AP exam fees, and/or Dual Credit Course fees, and/or International Baccalaureate (IB) fees through the Missouri Fee Payment Program, eligible students must be enrolled in an approved course, plan to take the appropriate exam and have either scored proficient or advanced on the same content area section of the Missouri Assessment Program (MAP) test.]

[(B) Upon disbursement of funds, students will be expected to take the AP and IB exams or complete the Dual Credit Course on the prescribed dates and in conjunction with the other rules and regulations governing the test administration or course requirements and must have applied for any other applicable fee reductions in these respective programs.]

[(3)] (2) Applications.

(A) The *[department]* Department of Elementary and Secondary Education (DESE) shall annually solicit applications which shall be due as of a date and in a form established by *[the department]* DESE. The application for AP and IB exam fee payments can be accessed by the DESE Internet.

(B) *[The department]* DESE shall establish a systematic process for identification and reporting the names of students eligible for aid to pay a portion of the cost of AP exam fees[, and/or Dual Credit Course fees,] and/or IB fees; and an evaluation used to determine the effectiveness of the program as a whole and the program's impact upon participating students.

AUTHORITY: sections 161.092, *RSMo Supp. 2005* and 178.430, *RSMo [(1994)] 2000*. Emergency rule filed June 17, 1998, effective

June 28, 1998, terminated July 24, 1998. Original rule filed June 17, 1998, effective Dec. 30, 1998. Amended: Filed Sept. 15, 2006.

PUBLIC COST: This proposed amendment has a program cost for the Department of Elementary and Secondary Education of thirty-four thousand fifty-two dollars (\$34,052) for Fiscal Year 2007. The program cost will recur annually based upon federal appropriations.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education, ATTN: David Welch, Director, Gifted Education, Division of School Improvement, PO Box 480, Jefferson City, MO 65102-0480. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**FISCAL NOTE
PUBLIC COST**

I. RULE NUMBER

Rule Number and Name:	5 CSR 50-200.050 Advanced Placement and International Baccalaureate Fee Payment Programs
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
All Public High Schools	\$34,052 annually based upon federal appropriations

III. WORKSHEET

All public high schools can request reimbursement of Advanced Placement (AP) and International Baccalaureate (IB) exam fees for students who also qualify for free and reduced price lunch programs. The United States Department of Education has awarded a grant to Missouri in the amount of \$34,052 to pay the exam fees for appropriate students.

IV. ASSUMPTIONS

The Federal AP and IB test fee reduction program will continue to appropriate funds to cover the costs associated with paying the exam fees for low income students.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 60—Division of Career Education
Chapter 100—Adult Education**

PROPOSED RESCISSION

5 CSR 60-100.050 Family Literacy Program. This rule established the guidelines for implementation of the Family Literacy Program for school districts declared unaccredited or provisionally accredited by the State Board of Education.

PURPOSE: The dollars for the program are no longer categorically funded under the new foundation formula. Therefore, the rule is no longer needed.

AUTHORITY: sections 160.531 and 161.092, RSMo Supp. 2004. Original rule filed Sept. 22, 2004, effective April 30, 2005. Rescinded: Filed Sept. 15, 2006.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Elementary and Secondary Education, ATTN: Dr. Nancy Headrick, Assistant Commissioner, Division of Career Education, PO Box 480, Jefferson City, MO 65102-0480. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 23—Division of Geology and Land Survey
Chapter 1—Definitions and Organizational Structure**

PROPOSED AMENDMENT

10 CSR 23-1.075 Disciplinary Action and Appeal Procedures. The division is amending the Purpose, deleting sections (3)–(5), adding new sections (1), (4) and (5) and renumbering the remaining sections.

PURPOSE: This amendment contains procedural regulations for all contested cases before the board.

PURPOSE: This rule outlines the procedures the division and board will take when a permittee is affected by disciplinary action.

(1) Definitions. As used in this rule, the following terms mean:

(A) Board—Well Installation Board (WIB);

(B) Department—The Department of Natural Resources, which includes the director thereof, or the person or division or program within the department delegated the authority to render the decision, order, determination, finding, or other action that is subject to review by the board;

(C) Hearing—Any presentation to, or consideration by the hearing officer of evidence or argument on a petition seeking the board's review of an action by the department;

(D) Hearing officer—Administrative Hearing Commission;

(E) Person—An individual, partnership, copartnership, firm, company, public or private corporation, association, joint stock company, trust, estate, political subdivision or any agency, board, department or bureau of the state or federal government or any other legal entity whatever, which is recognized by law as the subject of rights and duties.

[(1)] (2) The division may cause an investigation to be made in order to determine whether there has been any violation of the law or of these rules and, in doing so, may request the permittee, well owner, or other individuals to appear before them to determine the merits of the situation in question. If requested individuals do not appear before the division, a determination will be made based on the available information. Any person who willfully obstructs, hinders or prevents agents of the division in the performance of the duties imposed on them by sections 256.600–256.640, RSMo is guilty of a class A misdemeanor and may be liable for civil and criminal penalties as set out in section 256.637, RSMo. If the division determines that the holder of any permit issued according to sections 256.600–256.640, RSMo has violated any provision of this law or any rule adopted according to this law, the division shall reprimand, place a permit holder on probation, suspend or revoke a permit. For minor violations, the division will issue a reprimand or notice of violation, the remediation required and the time period allowed to remedy the violation.

[(2)] (3) As a condition of any order, the division will specify and schedule any remediation required, and will be present, if deemed necessary, while the remediation is performed. The division shall issue and serve on the permittee, a written notice of the order issued under sections 256.600–256.640, RSMo. The order shall specify the particular part of sections 256.600–256.640, RSMo or particular rule of which the permittee is alleged to be in violation and a statement explaining the alleged violation. The order must be sent registered or certified mail, return receipt requested.

[(3) Any person to whom the division issues an order may appeal it by filing a petition with the board within thirty (30) days of the date of the order. The appeal must be sent registered or certified mail, return receipt requested, to the chairperson of the board. The appeal shall stay the enforcement of the order until a final determination is made by the board.]

[(4) The board may schedule a hearing or after due consideration of the record, make a final determination as it deems appropriate under the circumstances. The board will inform the person appealing of its decision to consider the record or call a hearing. If the board decides to call a hearing, it will notify the person appealing within thirty (30) days of the time and place of the hearing. At any public hearing all testimony taken before the board, or a hearing officer appointed by the board, shall be under oath and recorded stenographically. The transcript shall be available to any person, for the cost of reproduction.]

[(5) The board may sustain, reverse, or modify the division's order or may make other orders as it deems appropriate under the circumstances. It shall notify the affected persons in writing by certified or registered mail, return receipt requested.]

(4) Filing an Appeal or Requesting a Hearing.

(A) Any person adversely affected by a decision of the department or otherwise entitled to ask for a hearing may appeal to have the matter heard by filing a petition with the Administrative Hearing Commission, within thirty (30) days after the date the

decision was mailed or the date it was delivered, whichever date was earlier.

(B) A petition sent by registered mail or certified mail will be deemed filed on the date it is mailed. If it is sent by any method other than registered mail or certified mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.

(5) Procedures.

(A) The hearing shall be conducted in accordance with the provisions of Chapter 536, RSMo, and the regulations of the Administrative Hearing Commission promulgated thereunder.

(B) Upon receipt of the hearing officer's recommendation and the record in the case, the board shall—

1. Distribute the hearing officer's recommendation to the parties or their counsel;
2. Allow the parties or their counsel an opportunity to submit written arguments regarding the recommendation;
3. Allow the parties or their counsel an opportunity to present oral arguments before the board makes the final determination;
4. Complete its review of the record and deliberations as soon as practicable;
5. Deliberate and vote upon a final, written determination during an open meeting, except that the board may confer with its counsel in closed session with respect to legal questions;
6. Issue its final, written determination as soon as practicable, including findings of fact and conclusions of law. The decision of the board shall be based only on the facts and evidence in the record; and
7. The board may adopt the recommended decision of the hearing officer as its final decision. The board may change a finding of fact or conclusion of law made by the hearing officer, or may vacate or modify the recommended decision, only if the board states in writing the specific reason for a change.

AUTHORITY: sections 256.600, [and] 256.623 and 256.630, RSMo [1994] 2000. Emergency rule filed Nov. 16, 1993, effective Dec. 11, 1993, expired April 9, 1994. Original rule filed Aug. 17, 1993, effective March 10, 1994. Amended: Filed Nov. 1, 1995, effective June 30, 1996. Amended: Filed Sept. 14, 2006.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Natural Resources, Division of Environmental Quality, Sheri Fry, PO Box 250, Rolla, MO 65402. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 50—Oil and Gas Council
Chapter 2—Oil and Gas Drilling and Production**

PROPOSED AMENDMENT

10 CSR 50-2.030 Application for Permit to Drill, Deepen, Plug-Back or Inject. The council is amending sections (2) and (6).

PURPOSE: This amendment allows submission of oil and gas well locations as determined by a global positioning system (GPS) receiver. Current oil and gas regulations require the location of all oil and gas wells be determined through land surveying methodologies. The rule would allow the use of GPS units as an alternative method for determining oil or gas well locations, as long as the unit provides data that is comparable to that provided by a land survey. Determining the location of oil and gas wells with a GPS unit would be easier, quicker, and less costly than utilizing conventional land survey techniques. This rule would allow the oil and gas industry to reduce certain costs and operate more efficiently.

(2) An accurate well location [plat (form OGC-4) or (OGC-4-I, for injection wells—see section (3))] survey must accompany the application. The plat shall [be drawn neatly and to scale and shall show the distance of the well from the nearest lease line and from the nearest producing, drilling or abandoned well on the same lease. The plat shall also] show the distance from the two (2) nearest section lines to the well. [Location plats shall be prepared by a registered surveyor. A confirmation well and/or additional development wells may be exempted from a registered survey at the discretion of the council.] The plat of survey shall show the distance of the well from the nearest lease line and from the nearest producing, drilling or abandoned well on the same lease. The geographic coordinates of the well shall be shown along with the method used to obtain the coordinates and statement of positional accuracy of the coordinates. The plat of survey shall be prepared by a Missouri professional land surveyor and shall meet the current "Minimum Standard Requirements for Property Boundary Surveys" defined in 10 CSR 30-2.010. Form OGC-4 or OGC-4-I, for injection wells, (see section (3)) must accompany the application. A confirmation well and/or additional development wells may be exempted from a minimum standards survey at the discretion of the council. [However, a] A well location map, as here and after described, may be substituted in lieu of the previously mentioned [location plat] plat of survey. The applicant shall provide a well location map and well reference sketch [prepared by a registered Missouri land surveyor] or the geographic position of the well prepared according to the specifications in 10 CSR 50-2.030(2)(A). The well location map shall be drawn to a scale of one inch (1") equals one hundred feet (100'), one inch (1") equals two hundred feet (200') or one inch (1") equals four hundred feet (400'). A copy of the current ownership map maintained by the county tax assessor shall be acceptable. The quarter-quarter section, governmental lot, or United States Survey, along with the governmental section, township and range shall be stated on the well location map. The location map shall show the approximate location of the well within the section or quarter section, the approximate distance to the nearest perceived lease line or perceived boundary line and the names of the owners of the property on which the well is located and all adjoining property owners. The well reference sketch shall show [an accurate] the location of the well [obtained by a registered Missouri land surveyor Where possible, four (4) reference ties (bearing and distance preferred) to durable objects will be made] and its relationship (bearing and distance preferred), where possible, to four (4) durable objects to provide a permanent location of the well. [The bearing reference shall be shown on the sketch.] Durable objects include, but are not restricted to, house corners (fully describe), marks on concrete structures or pavement, marks on ledge or bedrock, trees and set monuments. The reference sketch shall show the approximate distance of the well from existing streets or perceived boundary lines shown on the location map. It shall also show the house number of any houses shown on the sketch along with all street names. Both the location map and the reference sketch shall show a north arrow and a scale. [All reference ties shall be in conformity with the current Minimum Standard for Property Boundary Surveys.] Form

OGC-4 or OGC-4-I, for injection wells, (see section (3)) must accompany the application.

(A) A well location map conforming to the scale and distance requirements specified in 10 CSR 50-2.030(2) along with the geographic position of the well may be used in lieu of a well reference sketch. The geographic coordinates shall be latitude and longitude based on the North American Datum of 1983 (NAD 83) and resolved, at a minimum, to the nearest one-tenth (.10) of a second: i.e., latitude 38° 42' 54.2" North, longitude 90° 37' 15.8" West. The coordinates shall have a minimum positional tolerance of three (3) meters. Any well that a minimum standards survey reveals not to meet the minimum distance requirements shall not be approved for completion or production.

(6) Upon application, the state geologist may waive the initial requirement for a *[licensed]* minimum standards survey for non-commercial gas wells (wells drilled for the sole purpose of furnishing gas for private consumption by the owner and not for resale or trade). A permit application (OGC-3) shall include *[a plat (OGC-4)]* form which enables the state geologist to determine if minimum distance requirements to property or lease boundaries can be met before issuing a permit for drilling. If gas supplies are found to be present in sufficient quantities to be utilized, a *[licensed]* minimum standards survey and plat of survey or a location map showing the geographic coordinates as described in 10 CSR 50-2.030(2)(A) and conforming to the scale, distance and format requirements specified in 10 CSR 50-2.030(2) of this rule will then be required to ensure compliance with distance *[required]* requirements before any production can be initiated. Any well, *[shown by licensed survey to not]* that a minimum standards survey reveals not to meet minimum distance requirements shall not be approved for completion or production of gas.

AUTHORITY: sections 259.060, 259.070, 259.080 and 259.140, RSMo [1986] 2000. Original rule filed Oct. 11, 1966, effective Oct. 21, 1966. For intervening history, please consult the *Code of State Regulations*. Amended: Filed Sept. 15, 2006.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Division of Geology and Land Survey, Geological Survey Program, Joe Gillman, PO Box 250, Rolla, MO 65402. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

Title 12—DEPARTMENT OF REVENUE

Division 10—Director of Revenue

Chapter 43—Investment of Nonstate Funds

PROPOSED AMENDMENT

12 CSR 10-43.010 Department of Revenue Investment Group. The director proposes to amend section (2).

PURPOSE: This amendment updates the mailing/contact information used by the department to receive inquiries and notices relating to the Investment Group.

(2) All inquiries or notices relating to the Investment Group should be directed to the director of the **Fiscal Services Division** *[of Administration]* as follows:

[Director,] **Fiscal Services Division** *[of Administration]*
Missouri Department of Revenue
PO Box 87
301 West High Street
Jefferson City, MO 65105-0087
[(314) 751-2566] (573) 751-7429

AUTHORITY: section 136.120, RSMo [1986] 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. Amended: Filed April 21, 1987, effective July 23, 1987. Amended: Filed Sept. 11, 2006.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

Title 12—DEPARTMENT OF REVENUE

Division 10—Director of Revenue

Chapter 43—Investment of Nonstate Funds

PROPOSED AMENDMENT

12 CSR 10-43.020 Investment Instruments for Nonstate Funds. The director proposes to amend subsection (3)(E) and add section (4).

PURPOSE: This amendment updates the types of investment instruments in which the nonstate funds may be invested.

(3) The nonstate funds may only be invested in the following instruments:

(E) *[Student Loan Marketing Association]* **Federal Agricultural Mortgage Corporation (FAMC)** Securities;

(4) No one (1) security listed in subsections (3)(D)–(H) of this rule shall exceed ten percent (10%) of the Department of Revenue's investment portfolio.

AUTHORITY: section 136.120, RSMo [1994] 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. Amended: Filed April 21, 1987, effective July 23, 1987. Amended: Filed Dec. 15, 1987, effective May 12, 1988. Amended: Filed Aug. 28, 1990, effective Dec. 31, 1990. Amended: Filed Aug. 12, 1999, effective Feb. 29, 2000. Amended: Filed Sept. 11, 2006.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the

Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 43—Investment of Nonstate Funds**

PROPOSED AMENDMENT

12 CSR 10-43.030 Collateral Requirements for Nonstate Funds.
The director proposes to amend section (3).

PURPOSE: This amendment updates the collateral requirements to secure nonstate funds.

(3) Any depository investing nonstate funds as an investment agent of the director of revenue must adhere to the following rules governing collateral:

(A) Before the investment agent places deposits with *[time]* depository institutions, the investment agent must require that the institutions pledge collateral security. The following general procedures will be used:

1. Only securities listed as follows are acceptable to secure non-state funds:

A. Marketable Treasury securities of the United States/*excluding coupons under book entry (CUBES)*;

B. General obligation debt securities issued by Missouri **with at least an A rating from one of the nationally Recognized Statistical Ratings Organizations (NRSROs) or are secured by a federal agency guarantee (directly or through guaranteed loans)**;

C. General obligation bonds of any city in this state having a population of not less than two thousand (2,000) **with at least an A rating from one of the NRSROs**;

D. General obligation bonds of any county in this state **with at least an A rating from one of the NRSROs**;

E. General obligation bonds issued by any school district situated in this state **with at least an A rating from one of the NRSROs**;

F. General obligation bonds issued by any special road district situated in this state **with at least an A rating from one of the NRSROs**;

G. General obligation state bonds of any of the fifty (50) states **with at least an A rating from one of the NRSROs**;

H. Debt securities of the Federal Farm Credit System *[or any of the Banks of Cooperative, Federal Intermediate Credit Banks or Federal Land Banks]*;

I. Debt securities of the Federal Home Loan Banks (FHLBs), excluding zero-coupon bonds (ZEROS);

J. Debt securities of the Federal National Mortgage Association (FNMA), including mortgage-backed securities, but excluding real estate mortgage investment conduits (REMICs) **and other mortgage derivatives**, separate trading of registered interest and principal securities (STRIPS), **Z bonds** and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. Collateralized Mortgage Obligations (CMO) shall be Planned Amortization Class (PAC) CMOs, valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the Federal Financial Institutions Examination Council (FFIEC) High Risk Test $\text{\textit{(.)/}}$);

K. Debt securities of the Student Loan Marketing Association (SLMA), excluding STRIPS and ZEROS;

L. Debt securities of the Government National Mortgage Association (GNMA), including mortgage-backed securities, but excluding REMICs, **and other mortgage derivatives**, STRIPS, **Z**

bonds and ZEROS. Nonbook-entry registered securities must be in nominee name (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not exceed three (3) years and pass the FFIEC High Risk Test $\text{\textit{(.)/}}$);

M. *[Farmers]* Federal Home Administration insured notes (CBOs);

N. Bonds of any political subdivision established under the provisions of Section 30, Article VI of the *Constitution of Missouri* **with at least an A rating from one of the NRSROs (City and County of St. Louis)**;

O. Tax anticipation notes issued by any county of class one in Missouri **with at least an A rating from one of the NRSROs**;

P. Public housing notes and bonds (projects notes and bonds) issued by public housing agencies, guaranteed as to the payment of principal and interest by the government of the United States or any agency or instrumentality of the United States;

Q. Revenue bonds issued by the Missouri Board of Public Buildings or Department of Natural Resources **with at least an A rating from one of the NRSROs or are secured by a federal agency guarantee (directly or through guaranteed loans)**;

R. Revenue bonds of the Missouri Housing Development Commission, Missouri Health and Education Facilities Authority, Missouri Higher Educational Loan Authority, Missouri Environmental Improvement and Energy Resource Authorities, Missouri Agricultural and Small Business Development Authority, Missouri Industrial Development Board or state-owned education institutions so long as any of the mentioned are rated A or better by *[Moody's or Standard and Poors (M1 on notes)]* **a NRSRO**, or are secured by a federal agency guarantee (directly or through guaranteed loans);

S. Debt securities of the Federal Home Loan Mortgage Corporation (FHLMC), including mortgage-backed securities, but excluding mortgage cash flow obligations, REMICs, **and other mortgage derivatives**, STRIPS, **Z bonds** and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the FFIEC High Risk Test $\text{\textit{(.)/}}$);

T. Guaranteed loan pool certificates of the Small Business Administration (SBA). Nonbook-entry registered securities must be in nominee's name (SBA pool certificates shall be valued at seventy-five percent (75%) of market value.);

U. Debt securities of the Resolution Funding Corporation (REFCORP), excluding STRIPS and ZEROS; and

V. Revenue bonds are accepted only under items listed in subparagraphs (3)(A)1.B., Q. and R.;

W. Debt securities of the Federal Agriculture Mortgage Corporation (FAMC), including mortgage-backed securities, but excluding mortgage cash flow obligations, REMICs, and other mortgage derivatives, STRIPS, Z bonds and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the FFIEC High Risk Test);

2. The entire value of the nonstate funds on deposit with the depository, including accrued interest *[for time deposits]*, must be covered by the market value of securities pledged less applicable FDIC or other like insurance;

3. The investment agent may not disburse funds for investment until it is assured that adequate and proper collateral has been pledged. Telephone confirmation of securities pledged from a third-party custodian is acceptable pending receipt of the actual safekeeping document;

4. Securities may not be released until *[time]* deposits *[funds]*, including accrued interest, are received from the *[time]* depository institution;

5. The investment [agency] agent may allow substitution of acceptable collateral securities with equal or greater market value if the substitution occurs on a simultaneous basis. That is, the new collateral must be received before or at the same time the old collateral is released;

6. Excess collateral may be released if it is reasonable as determined by the investment agent. The investment agent will determine the market value of all collateral every two (2) weeks and compare that to the amount of [time] deposits at each [time] deposit institution. When the value of collateral falls below the amount of [time] deposits, the investment agent must immediately demand additional collateral. If the [time] depository institution fails to post the additional collateral within two (2) days of the day requested, the investment agent will request withdrawal of all [time] deposits at that institution; and

7. The director of revenue, upon the recommendation of the Department of Revenue Investment Group, may require an institution pledging collateral to use a different third-party custodian which will be acceptable to the director;

(B) Repurchase Agreements and Reverse Repurchase Agreements will be handled in a manner similar to the state treasurer's procedures and are restricted as follows:

1. Transactions will be on an overnight basis or for a period not to exceed thirty (30) days;

2. Market value of collateral securities must be at least equal to one hundred and two percent [(100%)] (102%) of the repurchase agreement; and

3. Securities will be priced daily before they are accepted and weekly thereafter; and

4. No more than ten percent (10%) of the total market value of the portfolio may be invested in repurchase agreements with any one issuer;

AUTHORITY: section 136.120, RSMo 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. For intervening history, please consult the Code of State Regulations. Amended: Filed Sept. 11, 2006.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty days (30) after publication of this notice in the Missouri Register. No public hearing is scheduled.

Title 13—DEPARTMENT OF SOCIAL SERVICES Division 35—Children's Division Chapter 100—Tax Credits

PROPOSED RULE

13 CSR 35-100.010 Residential Treatment Agency Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.1142, RSMo, Residential Treatment Agency Tax Credit Act, to reflect the requirements of SB 614 (2006).

(1) In general, a qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. The amount of total credits available to any qualified residential treatment agency can not exceed forty percent (40%) of the total funds received from the Department of Social Services in the

preceding twelve (12) months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms:

(A) "Certificate," a tax credit certificate issued to a taxpayer who makes an eligible monetary donation to a qualified residential treatment agency as described under section 135.1142, RSMo;

(B) "Eligible monetary donation," a cash donation received from a taxpayer by a qualified residential treatment agency that is used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(C) "Qualified residential treatment agency," a residential treatment care facility that—

1. Is licensed under section 210.484, RSMo; and

2. Is accredited by—

A. Council on Accreditation (COA); or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); and

3. Is under contract with the Department of Social Services to provide treatment services for children who are residents or wards of residents of the this state; and

4. Receives monetary donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible monetary donations made to facilities or locations of the agency which are licensed and accredited;

(D) "Taxpayer," any of the following individuals or entities who make eligible monetary donations to a qualified residential treatment agency:

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state or any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

(E) "State tax liability," any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, as identified in section 135.1142, RSMo.

(3) Beginning January 1, 2007, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E) of this rule, equivalent to fifty percent (50%) of the eligible monetary donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years.

(4) Qualified residential treatment agencies must apply for the tax credit on behalf of the taxpayers. Required information includes:

(A) A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to:

Department of Social Services

Attention: Residential Treatment Agency Tax Credit

PO Box 853

Jefferson City, MO 65102-0853;

(B) Verification of accreditation status;

(C) A statement attesting to the receipt of an eligible monetary donation, which includes the following information:

1. Taxpayer's name;
2. Taxpayer's identification number;
3. Amount of the eligible monetary donation;
4. Amount of anticipated tax credit;
5. Date the donation was received by the agency;
6. Signature of the executive director;

(D) Payment from the qualified residential treatment agency equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible monetary donation was received from the taxpayer. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Total tax credits issued for any qualified residential treatment agency cannot exceed forty percent (40%) of the total payments made by the Department of Social Services to the qualified residential treatment agency in the twelve (12) months preceding the month the application for the tax credit was received. In the event the total credits exceed forty percent (40%) of the total payments made to a qualified residential treatment agency by the Department of Social Services, the application and payment will be returned to the qualified residential treatment agency and may be resubmitted by the agency within thirty (30) days of the date the application was returned or within twelve (12) months from the date the monetary donation was received by the agency, whichever is later.

(8) Upon receipt of the information required in subsection (4)(C) the Department of Social Services will verify with the Department of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount.

(9) Upon verification of the information required in sections (4) through (8) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that was approved.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified residential treatment agency.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individuals.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified residential treatment agency.

(10) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified residential treatment agency.

(11) The owner of a certificate indicating a residential treatment agency tax credit may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or other-

wise conveyed a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted must include:

- (A) New owner name;
- (B) New owner address;
- (C) New owner taxpayer identification number;
- (D) Value of the tax credit (amount of claimable tax credit remaining);
- (E) Date of transaction.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		
ADDRESS		
TELEPHONE NUMBER	LICENSE NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR TOTALS (ALL PAGES)		
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
<p>In accordance with section 135.1142 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated monetary donation(s) from the above named taxpayer(s).</p> <p style="text-align: center; font-size: small;">(ORGANIZATION NAME)</p> <p>Donations will be used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).</p>		
EXECUTIVE DIRECTOR SIGNATURE		
PRINTED NAME	DATE	FOR OFFICIAL USE ONLY DSS APPROVAL
Remit to: Department of Social Services Attention: Residential Treatment Agency Tax Credit P.O. Box 853 Jefferson City, MO 65102-0853 Certificates will be mailed directly to the taxpayer. <i>All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.</i>		DATE PROCESSED

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE

RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the license number listed on the contract with Children's Division.
4. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Amount of donation is the total funds received.
8. Amount of tax credit is equal to 50% of the donation(s) received.
9. Number of certificates should be the total number of certificates requested to be issued.
10. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
11. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Residential Treatment Agency Tax Credit
P.O. Box 853
Jefferson City, MO 65102-0853**

AUTHORITY: section 135.1142, RSMo, (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Division of Budget and Finance, PO Box 853, Jefferson City, MO 65102-0853. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 35—Children's Division
Chapter 100—Tax Credits**

PROPOSED RULE

13 CSR 35-100.020 Pregnancy Resource Center Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.630, RSMo, Pregnancy Resource Center Tax Credit to reflect the requirements of HB 1485 (2006).

(1) In general, a qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent (50%) of the contribution to the agency. Credits shall not be less than fifty dollars (\$50) and cannot exceed fifty thousand dollars (\$50,000) to a taxpayer in a fiscal year. The total amount of tax credits issued under this rule cannot exceed two (2) million dollars in any fiscal year.

(2) Definitions of Terms.

(A) "Contribution," a donation, with a value of not less than one hundred dollars (\$100) of cash, stocks, bonds or other marketable securities, and real property. In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the center's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," the director of the Department of Social Services.

(C) "Pregnancy resource center," a non-residential facility located in this state which is exempt from income taxation under the United States *Internal Revenue Code* and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo, Chapter 147, RSMo, Chapter 148, RSMo, and Chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions; and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo and excluding sections 143.191 to 143.265, RSMo.

(E) "Taxpayer," person, firm, a partner in a firm, corporation or

a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo, or corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) Effective beginning on January 1, 2007, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the center(s) is at least one hundred dollars (\$100) in value.

(5) The amount of the tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, may be carried over to the next four (4) consecutive taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of centers which are eligible for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing will be made available to taxpayers upon written request to:

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(8) Annually, the director will determine which facilities in Missouri may be classified as pregnancy resource centers for purposes of the Pregnancy Resource Center Tax Credit. To be an eligible center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in subsection (1)(C) of this rule.

(A) In order for the director to make such determinations, centers seeking eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863;

2. A copy of certificate of incorporation;
3. Verification of Internal Revenue Service (IRS) tax-exempt status;

4. A brief program description including the number and ages of women served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis.

(C) For calendar year 2007 (state fiscal year 2007), the Department of Social Services will accept applications for eligibility along with the required documentation as stated in subsection (6)(A) of this rule through November 15, 2006, to allow centers to establish

their eligibility and utilize the available tax credit for contributors for the tax year beginning January 1, 2007.

(D) Beginning state fiscal year 2008 and every year thereafter, pregnancy resource centers must submit an application for eligibility along with the required documentation as stated in subsection (6)(A) of this rule no later than June 1.

(9) Within forty-five (45) days of receipt of the required information, the director will make a determination of eligibility and notify the pregnancy resource center of the determination in writing. Upon a determination of eligibility, a center will automatically be added to the pregnancy resource center listing.

(10) The director shall apportion the total available tax credits equally among all eligible pregnancy resource centers and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those pregnancy resource centers that would be affected by the reapportioned tax credit. The director will consider comments the pregnancy resource centers submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(11) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed two (2) million dollars in any one (1) fiscal year.

(12) An eligible pregnancy resource center shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Pregnancy Resource Center Tax Credit Application (Attachment B, included herein).

(A) Pregnancy resource centers may request the tax credit application by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) Pregnancy resource centers are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director, by the pregnancy resource center within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the pregnancy resource center, which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation as described in paragraph (11)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g. *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (12)(D)1.-4. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(13) Tax credits shall be issued in the order contributions are received.

(14) The director will verify with the Department of Revenue any outstanding balances due from the taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(15) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Pregnancy resource center; and

(C) Missouri Department of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none">• Total tax credits issued annually can not exceed \$2 million.• Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year.• Unused tax credits may be reapportioned at the Department's discretion at any time during the year. <p>Information required to be considered as a classified Pregnancy Resource Center eligible to receive contributions that may qualify for the Pregnancy Resource Center Tax Credit.</p> <ol style="list-style-type: none">1. A copy of the organization's certificate of incorporation;2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate);3. Brief description of the agency's primary business functions, number and ages of women served annually and facility capacity.		
<p>_____ is a nonresidential facility located in the state of Missouri that provides assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. The organization does not perform childbirths, nor perform, induce or refer clients for abortion. Direct client services are provided at the facility at no cost to the client. Medical services, if provided, are in accordance to Missouri statute. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.630 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863</p> <p>The Director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the pregnancy resource center's submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name will be added to the list of agencies that are eligible for the Pregnancy Resource Center Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.</p>		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

All pregnancy resource centers must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS		
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION		
ADDRESS		
TELEPHONE NUMBER	CONTACT PERSON	
<p>Pregnancy Resource Center Tax Credit Criteria:</p> <ul style="list-style-type: none">• Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed.• The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year.• The tax credit may be carried over for four years until the full credit is claimed.• The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution.• Total tax credits issued under this program may not exceed \$2 million.• Tax credits will be issued in the order they are received. <p>In accordance with section 135.630 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Pregnancy Resource Center tax credit. I also understand the amount of the tax credit issued by the Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>		
TAXPAYER SIGNATURE		
PRINTED NAME	DATE	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)		
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate		
CONTRIBUTIONS THAT INCLUDE A BENEFIT		
FUNCTION OR EVENT <input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____		
BENEFIT DESCRIPTION		
FAIR MARKET VALUE OF THE BENEFIT		
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.		
EXECUTIVE DIRECTOR SIGNATURE		DATE
Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863		FOR OFFICIAL USE ONLY
Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Pregnancy Resource Center Missouri Department of Revenue		TAX CREDIT NUMBER
		DSS APPROVAL
		DATE PROCESSED
All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer or the business federal identification number (FEIN).
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Pregnancy Resource Center receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the pregnancy resource center which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the pregnancy resource center; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Pregnancy Resource Center; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.630, RSMo, (HB 1485, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

PUBLIC COST: This proposed rule is estimated to cost state agencies or political subdivisions zero (0) to two (2) million dollars in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Division of Budget and Finance, PO Box 863, Jefferson City, MO 65102-0863. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**FISCAL NOTE
PUBLIC COST**

I. RULE NUMBER

Rule Number and Name:	13 CSR 35-100.020 Pregnancy Resource Center Tax Credit
Type of Rulemaking:	Proposed

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
All state agencies funded with general revenue	\$0 - \$2 million

III. WORKSHEET

This rule implements the Pregnancy Resource Tax Credit, which allows qualified agencies to accept donations in return for a tax credit equivalent to fifty (50) percent of the contribution. Contributions must be at least one hundred (100) dollars and cannot exceed fifty (50) thousand dollars per donor in any fiscal year. The total amount of tax credits issued under this program cannot exceed two (2) million dollars in any fiscal year.

The Department of Social Services cannot project how many taxpayers will make contributions, nor those who will take advantage of the tax credit. Therefore, the fiscal impact estimate is a range from zero (0) dollars to the maximum available of two (2) million dollars for redemption in a fiscal year.

IV. ASSUMPTIONS

As a result of the potential loss of state tax revenue, the Department of Social Services assumes the potential fiscal impact to public agencies would be zero (0) to two (2) million dollars. All agencies that receive general revenue funds could potentially be impacted.

Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 40—Family Support Division
Chapter 79—Domestic Violence Shelter Tax Credit

PROPOSED RULE

13 CSR 40-79.010 Domestic Violence Shelter Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.550, RSMo, Domestic Violence Shelter Tax Credit, to reflect the requirements of SB 614 (2006).

(1) In general, this rule transfers oversight of the contributions to centers for victims of Domestic Violence Tax Credit Program from the Department of Public Safety to the Department of Social Services.

(2) Definition of Terms.

(A) "Contribution," a donation of cash, stocks, bonds or other marketable securities, or real property, with a value of not less than one hundred dollars (\$100). In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the shelter's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," director of the Department of Social Services.

(C) "Shelter for victims of domestic violence," a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200, RSMo, and which meets the requirements of section 455.220, RSMo.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapters 143, 147, 148 and 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions. In the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo.

(E) "Taxpayer," a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo or a corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a shelter for victims of domestic violence.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the shelter(s) is at least one hundred dollars (\$100) in value.

(5) The amount of tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year the contribution was made, may be carried over to the next four (4) succeeding taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of domestic violence shelters which are eligible for the Domestic Violence Shelter Tax Credit.

(A) Information provided on the list available to taxpayers will be the domestic violence shelter name, mailing address and telephone number.

(B) A copy of the eligible shelters will be made available to taxpayers upon written request to—

Director of Social Services

Attn: Domestic Violence Shelter Tax Credit Program

PO Box 216

Jefferson City, MO 65102-0216.

(8) Annually, the director will determine which facilities in the state of Missouri may be classified as shelters for victims of domestic violence for purposes of the Domestic Violence Shelter Tax Credit. In order to be an eligible shelter for purposes of the Domestic Violence Shelter Tax Credit, a facility must meet the definition as set forth in subsection (2)(C) of this rule.

(A) In order for the director to make such determinations, applicants for eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by sending a request to—

Department of Social Services

Attn: Domestic Violence Shelter Tax Credit Program

PO Box 216

Jefferson City, MO 65102;

2. A copy of certificate of incorporation;

3. Verification of Internal Revenue Service (IRS) tax exempt status;

4. A brief program description including the number of individuals served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services

Attn: Domestic Violence Shelter Tax Credit Program

PO Box 216

Jefferson City, MO 65102-0216.

(B) All domestic violence shelters must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.

(C) For fiscal year 2007 the director will continue to review, process and approve qualified tax credit applications submitted by eligible domestic violence shelters using the eligibility list established by the Department of Public Safety prior to the program's transfer to the Department of Social Services effective August 28, 2006. Regulations governing the processing and awarding of tax credits will be those established herein by the Department of Social Services, effective August 28, 2006.

(D) Within forty-five (45) days of receipt of all the required documentation, the director will make a determination of eligibility and will notify the domestic violence shelters of the determination in writing. Upon a determination of eligibility, a shelter will automatically be added to the shelter listing.

(9) The director shall equally apportion the total available tax credits among all eligible shelters for domestic violence effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible domestic violence shelter of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a domestic violence shelter fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those domestic violence shelters that have used all, or most of their apportionment. The director may establish

more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those domestic violence shelters that would be affected by the reapportioned tax credit. The director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(D) The cumulative amount of credits which may be claimed per any one (1) fiscal year shall not exceed two (2) million dollars.

(10) An eligible shelter shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Domestic Violence Shelter Tax Credit Application (Attachment B, included herein).

(A) Shelters may request the tax credit application by writing to—
Department of Social Services
Attn: Domestic Violence Shelter Tax Credit Program
PO Box 216
Jefferson City, MO 65102-0216.

(B) Shelters shall be permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director by the domestic violence shelter within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation as described in paragraph (10)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the type of contribution was made

(i.e. cash, check, etc.). The same information is required as described in paragraphs (10)(D)1.-4. of this rule. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(11) Tax credits shall be issued in the order contributions are received.

(12) The director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(13) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Domestic violence shelter; and

(C) Missouri Director of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT

APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none"> Total tax credits issued annually can not exceed \$2 million. Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year. Unused tax credits may be reapportioned at the Departments discretion at any time during the year. <p>Information required to be considered as a classified as a Domestic Violence Shelter eligible to receive contributions that may qualify for the Domestic Violence Shelter Center Tax Credit.</p> <ol style="list-style-type: none"> 1. A copy of the organization's certificate of incorporation; 2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate); 3. Brief description of the agency's primary business functions, including facility capacity and number of individuals served annually. 		
<p>_____ is a facility established for the purpose of providing temporary residential service or facilities to family or household members who are victims of domestic violence. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.550 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to: Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216</p> <p>The Director shall inform each eligible domestic violence shelter of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name and mailing address will be added to the list of agencies that are eligible for the Domestic Violence Shelter Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.</p>		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216

All domestic violence shelters must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS			
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company			
DOMESTIC VIOLENCE SHELTER RECEIVING THE CONTRIBUTION			
ADDRESS			
TELEPHONE NUMBER		CONTACT PERSON	
<p>Domestic Violence Shelter Tax Credit Criteria:</p> <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Contributions can not be less than \$100 (\$50 tax credit), except in situations where the credit has been carried forward from a previous year. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.550 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Domestic Violence Shelter tax credit program. I also understand the amount of the tax credit issued by the Missouri Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>			
TAXPAYER SIGNATURE			
PRINTED NAME			DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate			
CONTRIBUTIONS THAT INCLUDE A BENEFIT			
FUNCTION OR EVENT <input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____			
BENEFIT DESCRIPTION			
FAIR MARKET VALUE OF THE BENEFIT			
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.			
EXECUTIVE DIRECTOR SIGNATURE			DATE
Remit to: Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216 Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Domestic Violence Shelter Missouri Department of Revenue All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.			FOR OFFICIAL USE ONLY TAX CREDIT NUMBER DSS APPROVAL DATE PROCESSED



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer(s) or the business federal identification number (FEIN). Social security number(s) must be provided for all taxpayers listed in item #1.
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Domestic Violence Shelter receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the domestic violence shelter; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Domestic Violence Shelter; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.550, RSMo (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Division of Budget and Finance, PO Box 216, Jefferson City, MO 65102-0216. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety (90)-day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 1—Organization and Description**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under section 536.023, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-1.204 General Operation is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 971). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 536.073.3, 621.035 and 622.027, RSMo 2000, and 226.008.4 and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.200 Subject Matter is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 971). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.053 and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.350 Complaints is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.390 Intervention is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 536.073 and 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.420 Discovery is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972-973). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.470 Prehearing Conferences is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 973). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 30—Division of Administrative and Financial
Services
Chapter 260—District Reorganization**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education under sections 162.311 and 162.321, RSMo 2000, the board amends a rule as follows:

**5 CSR 30-260.010 Adoption or Changing of School District
Names is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2006 (31 MoReg 849). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 80—Teacher Quality and Urban Education
Chapter 805—Educator Preparation**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education under sections 161.097 and 168.011, RSMo 2000 and 161.092, 168.021 and 168.081, RSMo Supp. 2005, the board amends a rule as follows:

**5 CSR 80-805.030 Innovative and Alternative Professional
Education Programs is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2006 (31 MoReg 849-851). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 7—DEPARTMENT OF TRANSPORTATION
Division 10—Missouri Highways and Transportation
Commission
Chapter 25—Motor Carrier Operations**

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.008, RSMo Supp. 2005 and 387.060, RSMo 2000, the commission amends a rule as follows:

**7 CSR 10-25.040 Notice to be Given to Consumers by
Household Goods Carriers—Timing of Delivery, Form and
Contents is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2006 (31 MoReg 906). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs and other items required to be published in the *Missouri Register* by law.

**Title 19—DEPARTMENT OF HEALTH AND
SENIOR SERVICES
Division 60—Missouri Health Facilities Review Committee
Chapter 50—Certificate of Need Program**

APPLICATION REVIEW SCHEDULE

The Missouri Health Facilities Review Committee has initiated review of the applications listed below. A decision is tentatively scheduled for November 20, 2006. These applications are available for public inspection at the address shown below:

Date Filed

Project Number: Project Name
City (County)
Cost, Description

09/08/06

#3983 HS: The New Liberty Hospital
District of Clay County
Liberty (Clay County)
\$1,090,455, Acquire endoscopy equipment

#3989 RS: Boonville Residential, LLC
Boonville (Cooper County)
\$2,297,980, Establish 30-bed assisted living facility

#3972 HS: Mineral Area Regional Medical Center
Farmington (St. Francois County)
\$1,703,742, Acquire cardiac catheterization laboratory

#3987 HS: Truman Medical Center-Lakewood
Kansas City (Jackson County)
\$1,590,140, Acquire cardiac catheterization laboratory

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by October 11, 2006. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
Post Office Box 570
Jefferson City, MO 65102

For additional information contact
Donna Schuessler, (573) 751-6403.

**Title 19—DEPARTMENT OF HEALTH AND
SENIOR SERVICES
Division 60—Missouri Health Facilities Review Committee
Chapter 50—Certificate of Need Program**

EXPEDITED APPLICATION REVIEW SCHEDULE

The Missouri Health Facilities Review Committee has initiated review of the Expedited applications listed below. A decision is tentatively scheduled for October 23, 2006. These applications are available for public inspection at the address shown below:

Date Filed

Project Number: Project Name
City (County)
Cost, Description

08/23/06

#3880 NP: Bent-Wood Nursing Center
Florissant (St. Louis County)
\$326,118, Long-term care bed expansion through the purchase of 2 skilled nursing facility beds from Aurora Nursing Center, Aurora (Lawrence County)

09/08/06

#3968 HS: Poplar Bluff Regional Medical Center
Poplar Bluff (Butler County)
\$1,770,000, Replace magnetic resonance imager

#3986 HS: Truman Medical Center—Hospital Hill
Kansas City (Jackson County)
\$1,590,140, Replace cardiac catheterization lab

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by October 12, 2006. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
Post Office Box 570
Jefferson City, MO 65102

For additional information contact
Donna Schuessler, (573) 751-6403.

STATUTORY LIST OF CONTRACTORS BARRED FROM PUBLIC WORKS PROJECTS

The following is a list of contractor(s) who have been prosecuted and convicted of violating the Missouri Prevailing Wage Law, and whose Notice of Conviction has been filed with the Secretary of State pursuant to Section 290.330, RSMo.

<u>Name of Contractor</u>	<u>Name of Officers</u>	<u>Address</u>	<u>Date of Conviction</u>	<u>Debarment Period</u>
Stan Buffington DBA Buffington Brothers Heating & Cooling		110 N. Riverview Poplar Bluff, MO 63901	10/26/05	10/26/2005-10/26/06

The Secretary of State is required by sections 347.141 and 359.481, RSMo 2000 to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY
TO ALL CREDITORS OF AND CLAIMANTS AGAINST
MANCHESTER HANLEY HOLDINGS, LLC**

On August 28, 2006, MANCHESTER HANLEY HOLDINGS, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

Said limited liability company requests that all persons and organizations who have claims against it present them immediately by letter to the company c/o Norbert Glassl, 3590 Summerlyn Drive, St. Louis, Missouri 63129.

All claims against the company must include: (1) the name, address and phone number of the claimant; (2) the amount claimed; (3) the basis of the claim; (4) the date on which the claim arose; and (5) documentation supporting the claim.

NOTICE: Because of the winding up of MANCHESTER HANLEY HOLDINGS, LLC, any claims against it will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication date of the notices authorized by statute, whichever is published last.

NOTICE OF CORPORATION DISSOLUTION

To: All creditors of and claimants against KEVIN DILL BUILDER, INC.

On August 10, 2006, KEVIN DILL BUILDER, INC., a Missouri corporation, Charter Number **00435734**, was dissolved pursuant to the filing of Articles of Dissolution by the Corporation Division, Missouri Secretary of State.

All persons or organizations having claims against KEVIN DILL BUILDER, INC., are required to present them immediately in writing to:

Molly Nail, Attorney at Law
CHINNERY EVANS & NAIL, P.C.
200 S.E. Douglas, Suite 200
Lee's Summit, MO 64063

Each claim must contain the following information:

1. Name and current address of the claimant.
2. A clear and concise statement of the facts supporting the claim.
3. The date the claim was incurred.
4. The amount of money or alternate relief demanded.

NOTE: CLAIMS AGAINST KEVIN DILL BUILDER, INC., WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN TWO YEARS AFTER THE PUBLICATION OF THIS NOTICE.

Rule Changes Since Update to Code of State Regulations

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*, citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—30 (2005) and 31 (2006). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RUC indicates a rule under consideration, and F indicates future effective date.

Rule Number	Agency	Emergency	Proposed	Order	In Addition
OFFICE OF ADMINISTRATION					
1 CSR 10	State Officials' Salary Compensation Schedule				30 MoReg 2435
1 CSR 10-11.030	Commissioner of Administration		31 MoReg 901	31 MoReg 1567	
1 CSR 15-1.204	Administrative Hearing Commission		31 MoReg 971	This Issue	
1 CSR 15-3.200	Administrative Hearing Commission		31 MoReg 971	This Issue	
1 CSR 15-3.350	Administrative Hearing Commission		31 MoReg 972	This Issue	
1 CSR 15-3.390	Administrative Hearing Commission		31 MoReg 972	This Issue	
1 CSR 15-3.420	Administrative Hearing Commission		31 MoReg 972	This Issue	
1 CSR 15-3.470	Administrative Hearing Commission		31 MoReg 973	This Issue	
1 CSR 20-5.020	Personnel Advisory Board and Division of Personnel		31 MoReg 1057		
DEPARTMENT OF AGRICULTURE					
2 CSR 110-2.010	Office of the Director	31 MoReg 1293	31 MoReg 1306		
DEPARTMENT OF CONSERVATION					
3 CSR 10-1.010	Conservation Commission		31 MoReg 1058	31 MoReg 1567	
3 CSR 10-4.111	Conservation Commission		31 MoReg 768	31 MoReg 1567	
3 CSR 10-7.440	Conservation Commission		N.A.	31 MoReg 1568	
3 CSR 10-7.455	Conservation Commission		N.A.	31 MoReg 1569	
3 CSR 10-9.442	Conservation Commission		N.A.	31 MoReg 1569	
3 CSR 10-9.565	Conservation Commission		31 MoReg 769		
3 CSR 10-10.722	Conservation Commission		31 MoReg 973	31 MoReg 1436	
3 CSR 10-12.135	Conservation Commission		N.A.	31 MoReg 1570	
3 CSR 10-12.140	Conservation Commission		N.A.	31 MoReg 1570	
3 CSR 10-12.150	Conservation Commission		N.A.	31 MoReg 1571	
DEPARTMENT OF ECONOMIC DEVELOPMENT					
4 CSR 10	Missouri State Board of Accountancy (Changed to 20 CSR 2010)				31 MoReg 1330
4 CSR 10-1.010	Missouri State Board of Accountancy (Changed to 20 CSR 2010-1.010)		31 MoReg 653	31 MoReg 1571	
4 CSR 10-1.020	Missouri State Board of Accountancy (Changed to 20 CSR 2010-1.020)		31 MoReg 653	31 MoReg 1571	
4 CSR 10-1.050	Missouri State Board of Accountancy (Changed to 20 CSR 2010-1.050)		31 MoReg 654	31 MoReg 1572	
4 CSR 10-2.005	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.005)		31 MoReg 656	31 MoReg 1572	
4 CSR 10-2.022	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.022)		31 MoReg 656R 31 MoReg 656	31 MoReg 1572R 31 MoReg 1573	
4 CSR 10-2.041	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.041)		31 MoReg 659	31 MoReg 1573	
4 CSR 10-2.051	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.051)		31 MoReg 659	31 MoReg 1573	
4 CSR 10-2.065	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.065)		31 MoReg 660	31 MoReg 1573	
4 CSR 10-2.070	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.070)		31 MoReg 663	31 MoReg 1573	
4 CSR 10-2.072	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.072)		31 MoReg 663	31 MoReg 1574	
4 CSR 10-2.075	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.075)		31 MoReg 664	31 MoReg 1574	
4 CSR 10-2.130	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.130)		31 MoReg 664R 31 MoReg 664	31 MoReg 1574R 31 MoReg 1574	
4 CSR 10-2.140	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.140)		31 MoReg 667	31 MoReg 1574	
4 CSR 10-2.150	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.150)		31 MoReg 668R 31 MoReg 668	31 MoReg 1575R 31 MoReg 1575	
4 CSR 10-2.160	Missouri State Board of Accountancy (Changed to 20 CSR 2010-2.160)		31 MoReg 669	31 MoReg 1575	

Rule Number	Agency	Emergency	Proposed	Order	In Addition
4 CSR 15	Acupuncturist Advisory Committee (<i>Changed to 20 CSR 2015</i>)				31 MoReg 1330
4 CSR 30	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Landscape Architects (<i>Changed to 20 CSR 2030</i>)				31 MoReg 1331
4 CSR 30-6.015	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Landscape Architects (<i>Changed to 20 CSR 2030-6.015</i>)		31 MoReg 1392		
4 CSR 40	Office of Athletics (<i>Changed to 20 CSR 2040</i>)				31 MoReg 1332
4 CSR 40-4.040	Office of Athletics (<i>Changed to 20 CSR 2040-4.040</i>)		31 MoReg 1310		
4 CSR 40-4.090	Office of Athletics (<i>Changed to 20 CSR 2040-4.090</i>)		31 MoReg 1310		
4 CSR 45	Athlete Agents (<i>Changed to 20 CSR 2045</i>)				31 MoReg 1333
4 CSR 50	State Banking Board (<i>Changed to 20 CSR 1135</i>)				31 MoReg 1333
4 CSR 60	State Board of Barber Examiners (<i>Changed to 20 CSR 2060</i>)				31 MoReg 1333
4 CSR 65	Endowed Care Cemeteries (<i>Changed to 20 CSR 2065</i>)				31 MoReg 1333
4 CSR 70	State Board of Chiropractic Examiners (<i>Changed to 20 CSR 2070</i>)				31 MoReg 1334
4 CSR 85-4.010	Division of Community and Economic Development		31 MoReg 973		
4 CSR 90	State Board of Cosmetology (<i>Changed to 20 CSR 2090</i>)				31 MoReg 1334
4 CSR 95	Committee for Professional Counselors (<i>Changed to 20 CSR 2095</i>)				31 MoReg 1335
4 CSR 100	Division of Credit Unions (<i>Changed to 20 CSR 1100</i>)				31 MoReg 1335
4 CSR 100-2.075	Division of Credit Unions		31 MoReg 1058		
4 CSR 105	Credit Union Commission (<i>Changed to 20 CSR 1105</i>)				31 MoReg 1336
4 CSR 105-3.010	Credit Union Commission		31 MoReg 1061		
4 CSR 105-3.011	Credit Union Commission		31 MoReg 1062		
4 CSR 105-3.012	Credit Union Commission		31 MoReg 1063		
4 CSR 110	Missouri Dental Board (<i>Changed to 20 CSR 2110</i>)				31 MoReg 1336
4 CSR 110-2.110	Missouri Dental Board (<i>Changed to 20 CSR 2110-2.110</i>)		31 MoReg 1395		
4 CSR 110-2.114	Missouri Dental Board (<i>Changed to 20 CSR 2110-2.114</i>)		31 MoReg 1395		
4 CSR 115	State Committee of Dietitians (<i>Changed to 20 CSR 2115</i>)				31 MoReg 1337
4 CSR 120	State board of Embalmers and Funeral Directors (<i>Changed to 20 CSR 2120</i>)				31 MoReg 1337
4 CSR 140	Division of Finance (<i>Changed to 20 CSR 1140</i>)				31 MoReg 1337
4 CSR 145	Missouri Board of Geologist Registration (<i>Changed to 20 CSR 2145</i>)				31 MoReg 1339
4 CSR 150	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150</i>)				31 MoReg 1340
4 CSR 150-2.125	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150-2.125</i>)		31 MoReg 1398		
4 CSR 150-3.010	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150-3.010</i>)		31 MoReg 1398		
4 CSR 150-3.203	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150-3.203</i>)		31 MoReg 1399		
4 CSR 150-5.100	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150-5.100</i>)		31 MoReg 1399		
4 CSR 150-7.135	State Board of Registration for the Healing Arts (<i>Changed to 20 CSR 2150-7.135</i>)		31 MoReg 1400		
4 CSR 165	Board of Examiners for Hearing Instrument Specialists (<i>Changed to 20 CSR 2165</i>)				31 MoReg 1342
4 CSR 193	Interior Design Council (<i>Changed to 20 CSR 2193</i>)				31 MoReg 1342
4 CSR 197	Board of Therapeutic Massage (<i>Changed to 20 CSR 2197</i>)				31 MoReg 1342
4 CSR 200	State Board of Nursing (<i>Changed to 20 CSR 2200</i>)				31 MoReg 1343
4 CSR 200-4.100	State Board of Nursing (<i>Changed to 20 CSR 2200-4.100</i>)		31 MoReg 1401		
4 CSR 200-4.200	State Board of Nursing (<i>Changed to 20 CSR 2200-4.200</i>)		31 MoReg 1401		
4 CSR 205	Missouri Board of Occupational Therapy (<i>Changed to 20 CSR 2205</i>)				31 MoReg 1344
4 CSR 210	State Board of Optometry (<i>Changed to 20 CSR 2210</i>)				31 MoReg 1344

Rule Number	Agency	Emergency	Proposed	Order	In Addition
4 CSR 220	State Board of Pharmacy (<i>Changed to 20 CSR 2220</i>)				31 MoReg 1344
4 CSR 220-2.010	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.010</i>)		31 MoReg 1468		
4 CSR 220-2.020	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.020</i>)		31 MoReg 1474		
4 CSR 220-2.025	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.025</i>)		31 MoReg 1474		
4 CSR 220-2.190	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.190</i>)		31 MoReg 1479		
4 CSR 220-2.450	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.450</i>)		31 MoReg 1479		
4 CSR 220-2.900	State Board of Pharmacy (<i>Changed to 20 CSR 2220-2.900</i>)		31 MoReg 1482		
4 CSR 220-5.020	State Board of Pharmacy (<i>Changed to 20 CSR 2220-5.020</i>)		31 MoReg 1485		
4 CSR 220-5.030	State Board of Pharmacy (<i>Changed to 20 CSR 2220-5.030</i>)		31 MoReg 1485		
4 CSR 230	State Board of Podiatric Medicine (<i>Changed to 20 CSR 2230</i>)				31 MoReg 1345
4 CSR 231	Division of Professional Registration (<i>Changed to 20 CSR 2231</i>)				31 MoReg 1346
4 CSR 232	Missouri State Committee of Interpreters (<i>Changed to 20 CSR 2232</i>)				31 MoReg 1346
4 CSR 232-2.040	Missouri State Committee of Interpreters (<i>Changed to 20 CSR 2232-2.040</i>)	31 MoReg 1465	31 MoReg 1486		
4 CSR 232-3.010	Missouri State Committee of Interpreters		31 MoReg 1211		
4 CSR 233	State Committee of Marital and Family Therapists (<i>Changed to 20 CSR 2233</i>)				31 MoReg 1346
4 CSR 235	State Committee of Psychologists (<i>Changed to 20 CSR 2235</i>)				31 MoReg 1346
4 CSR 235-5.030	State Committee of Psychologists		31 MoReg 1212R 31 MoReg 1212		
4 CSR 235-7.020	State Committee of Psychologists		31 MoReg 1218		
4 CSR 235-7.030	State Committee of Psychologists		31 MoReg 1218		
4 CSR 240-2.135	Public Service Commission		31 MoReg 982		
4 CSR 240-3.161	Public Service Commission		31 MoReg 1063		
4 CSR 240-3.545	Public Service Commission		31 MoReg 902		
4 CSR 240-13.055	Public Service Commission		31 MoReg 902	31 MoReg 1436	
4 CSR 240-20.090	Public Service Commission		31 MoReg 1076		
4 CSR 245	Real Estate Appraisers (<i>Changed to 20 CSR 2245</i>)				31 MoReg 1347
4 CSR 250	Missouri Real Estate Commission (<i>Changed to 20 CSR 2250</i>)				31 MoReg 1348
4 CSR 255	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255</i>)				31 MoReg 1349
4 CSR 255-1.040	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255-1.040</i>)		31 MoReg 1402		
4 CSR 255-2.010	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255-2.010</i>)		31 MoReg 1405		
4 CSR 255-2.020	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255-2.020</i>)		31 MoReg 1407		
4 CSR 255-2.030	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255-2.030</i>)		31 MoReg 1409		
4 CSR 255-4.010	Missouri Board for Respiratory Care (<i>Changed to 20 CSR 2255-4.010</i>)		31 MoReg 1411		
4 CSR 263	State Committee for Social Workers (<i>Changed to 20 CSR 2263</i>)				31 MoReg 1349
4 CSR 263-1.035	State Committee for Social Workers (<i>Changed to 20 CSR 2263-1.035</i>)		31 MoReg 1412		
4 CSR 263-2.090	State Committee for Social Workers (<i>Changed to 20 CSR 2263-2.090</i>)		31 MoReg 1415		
4 CSR 267	Office of Tattooing, Body Piercing and Branding (<i>Changed to 20 CSR 2267</i>)				31 MoReg 1350
4 CSR 267-2.020	Office of Tattooing, Body Piercing and Branding		31 MoReg 1219		
4 CSR 270	Missouri Veterinary Medical Board (<i>Changed to 20 CSR 2270</i>)				31 MoReg 1350
4 CSR 270-1.050	Missouri Veterinary Medical Board (<i>Changed to 20 CSR 2270-1.050</i>)		31 MoReg 1417		
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION					
5 CSR 30-260.010	Division of Administrative and Financial Services		31 MoReg 849	This Issue	
5 CSR 30-261.025	Division of Administrative and Financial Services		31 MoReg 984		
5 CSR 30-345.010	Division of Administrative and Financial Services		31 MoReg 1417R		
5 CSR 50-200.050	Division of School Improvement		This Issue		
5 CSR 50-345.020	Division of School Improvement		31 MoReg 1223R		
5 CSR 60-100.050	Division of Career Education		This IssueR		

Rule Number	Agency	Emergency	Proposed	Order	In Addition
5 CSR 80-805.015	Teacher Quality and Urban Education		31 MoReg 1223		
5 CSR 80-805.030	Teacher Quality and Urban Education		31 MoReg 849	This Issue	
DEPARTMENT OF TRANSPORTATION					
7 CSR 10-1.010	Missouri Highways and Transportation Commission		31 MoReg 1083		
7 CSR 10-25.010	Missouri Highways and Transportation Commission				31 MoReg 1439 31 MoReg 1589
7 CSR 10-25.040	Missouri Highways and Transportation Commission		31 MoReg 906	This Issue	
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS					
8 CSR 50-2.030	Division of Workers' Compensation	31 MoReg 1377	31 MoReg 1417		
8 CSR 50-2.060	Division of Workers' Compensation		31 MoReg 770R 31 MoReg 771	31 MoReg 1328R 31 MoReg 1328	
DEPARTMENT OF MENTAL HEALTH					
9 CSR 10-7.140	Director, Department of Mental Health		31 MoReg 1486		
9 CSR 45-2.015	Division of Mental Retardation and Developmental Disabilities		31 MoReg 704	31 MoReg 1575	
9 CSR 45-2.017	Division of Mental Retardation and Developmental Disabilities		31 MoReg 704	31 MoReg 1576	
DEPARTMENT OF NATURAL RESOURCES					
10 CSR 10-5.300	Air Conservation Commission		31 MoReg 714	31 MoReg 1583	
10 CSR 10-6.070	Air Conservation Commission		31 MoReg 906		
10 CSR 10-6.075	Air Conservation Commission		31 MoReg 908		
10 CSR 10-6.080	Air Conservation Commission		31 MoReg 910		
10 CSR 10-6.110	Air Conservation Commission		31 MoReg 911		
10 CSR 10-6.345	Air Conservation Commission		31 MoReg 919		
10 CSR 20-1.020	Clean Water Commission		31 MoReg 851		
10 CSR 23-1.075	Division of Geology and Land Survey		This Issue		
10 CSR 25-3.260	Hazardous Waste Management Commission		31 MoReg 719		
10 CSR 25-4.261	Hazardous Waste Management Commission		31 MoReg 720		
10 CSR 25-5.262	Hazardous Waste Management Commission		31 MoReg 720		
10 CSR 25-6.263	Hazardous Waste Management Commission		31 MoReg 721		
10 CSR 25-7.264	Hazardous Waste Management Commission		31 MoReg 721		
10 CSR 25-7.265	Hazardous Waste Management Commission		31 MoReg 722		
10 CSR 25-7.266	Hazardous Waste Management Commission		31 MoReg 722		
10 CSR 25-7.268	Hazardous Waste Management Commission		31 MoReg 723		
10 CSR 25-7.270	Hazardous Waste Management Commission		31 MoReg 723		
10 CSR 25-11.279	Hazardous Waste Management Commission		31 MoReg 724		
10 CSR 25-16.273	Hazardous Waste Management Commission		31 MoReg 725		
10 CSR 50-2.030	Oil and Gas Council		This Issue		
10 CSR 80-2.010	Solid Waste Management		31 MoReg 1141		
10 CSR 80-2.015	Solid Waste Management		31 MoReg 1145		
10 CSR 140-2.020	Division of Energy				31 MoReg 872
DEPARTMENT OF PUBLIC SAFETY					
11 CSR 10-5.010	Adjutant General	31 MoReg 1380	31 MoReg 1422		
11 CSR 40-2.010	Division of Fire Safety		31 MoReg 852		
11 CSR 40-2.025	Division of Fire Safety		31 MoReg 853		
11 CSR 45-3.010	Missouri Gaming Commission		31 MoReg 725	31 MoReg 1587	
11 CSR 45-4.260	Missouri Gaming Commission		31 MoReg 726	31 MoReg 1587	
11 CSR 45-5.180	Missouri Gaming Commission		31 MoReg 1490		
11 CSR 45-5.190	Missouri Gaming Commission		31 MoReg 1490		
11 CSR 45-5.200	Missouri Gaming Commission		31 MoReg 1490		
11 CSR 45-5.237	Missouri Gaming Commission		31 MoReg 1155		
11 CSR 45-7.030	Missouri Gaming Commission		31 MoReg 1313		
11 CSR 45-7.040	Missouri Gaming Commission		31 MoReg 1315		
11 CSR 45-7.080	Missouri Gaming Commission		31 MoReg 1317		
11 CSR 45-7.120	Missouri Gaming Commission		31 MoReg 1319		
11 CSR 45-8.060	Missouri Gaming Commission		31 MoReg 726	31 MoReg 1587	
11 CSR 45-10.020	Missouri Gaming Commission		31 MoReg 726	31 MoReg 1587	
11 CSR 45-11.040	Missouri Gaming Commission		31 MoReg 1491		
11 CSR 45-11.090	Missouri Gaming Commission		31 MoReg 1492R		
11 CSR 45-11.110	Missouri Gaming Commission		31 MoReg 1492		
11 CSR 45-12.020	Missouri Gaming Commission		31 MoReg 1493		
11 CSR 45-12.040	Missouri Gaming Commission		31 MoReg 1493		
11 CSR 45-12.090	Missouri Gaming Commission		31 MoReg 1494		
11 CSR 50-2.320	Missouri State Highway Patrol		31 MoReg 1425		
DEPARTMENT OF REVENUE					
12 CSR 10-23.422	Director of Revenue		31 MoReg 1494R		
12 CSR 10-42.070	Director of Revenue		31 MoReg 1319R		
12 CSR 10-43.010	Director of Revenue		This Issue		
12 CSR 10-43.020	Director of Revenue		This Issue		

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12 CSR 10-43.030	Director of Revenue		This Issue		
12 CSR 10-103.400	Director of Revenue		31 MoReg 857	31 MoReg 1587	
12 CSR 10-108.300	Director of Revenue		31 MoReg 861	31 MoReg 1587	
12 CSR 10-200.010	Director of Revenue		31 MoReg 727	31 MoReg 1328W	
12 CSR 30-1.010	State Tax Commission		31 MoReg 771	31 MoReg 1328	
12 CSR 30-1.020	State Tax Commission		31 MoReg 772	31 MoReg 1328	
12 CSR 30-3.090	State Tax Commission		31 MoReg 772	31 MoReg 1329	
DEPARTMENT OF SOCIAL SERVICES					
13 CSR 35-60.010	Children's Division	31 MoReg 1295	31 MoReg 1319		
13 CSR 35-60.020	Children's Division		31 MoReg 1320		
13 CSR 35-60.030	Children's Division	31 MoReg 1296	31 MoReg 1320		
13 CSR 35-60.040	Children's Division		31 MoReg 1321		
13 CSR 35-60.050	Children's Division		31 MoReg 1322		
13 CSR 35-60.060	Children's Division		31 MoReg 1324		
13 CSR 35-100.010	Children's Division	This Issue	This Issue		
13 CSR 35-100.020	Children's Division	This Issue	This Issue		
13 CSR 40-60.010	Family Support Division	31 MoReg 1297R	31 MoReg 1324R		
13 CSR 40-60.020	Family Support Division		31 MoReg 1325R		
13 CSR 40-60.030	Family Support Division	31 MoReg 1297R	31 MoReg 1325R		
13 CSR 40-60.040	Family Support Division		31 MoReg 1325R		
13 CSR 40-60.050	Family Support Division		31 MoReg 1325R		
13 CSR 40-60.060	Family Support Division		31 MoReg 1326R		
13 CSR 40-79.010	Family Support Division	This Issue	This Issue		
13 CSR 70-1.010	Division of Medical Services		31 MoReg 772	31 MoReg 1329	
13 CSR 70-3.030	Division of Medical Services		31 MoReg 1155		
13 CSR 70-3.100	Division of Medical Services		31 MoReg 1086		
13 CSR 70-3.170	Division of Medical Services	31 MoReg 899			
		31 MoReg 1047	31 MoReg 1087		
13 CSR 70-3.180	Division of Medical Services		31 MoReg 1155		
13 CSR 70-4.080	Division of Medical Services	31 MoReg 1048	31 MoReg 1091		
13 CSR 70-6.010	Division of Medical Services		31 MoReg 1326		
13 CSR 70-10.015	Division of Medical Services	31 MoReg 1050	31 MoReg 920	31 MoReg 1588	
13 CSR 70-10.080	Division of Medical Services	31 MoReg 1051	31 MoReg 923	31 MoReg 1588	
13 CSR 70-15.010	Division of Medical Services		31 MoReg 1156		
13 CSR 70-15.110	Division of Medical Services	31 MoReg 900	31 MoReg 925	31 MoReg 1588	
		31 MoReg 1052			
13 CSR 70-40.010	Division of Medical Services	31 MoReg 1052	31 MoReg 927	31 MoReg 1588	
13 CSR 70-45.010	Division of Medical Services		31 MoReg 1095		
13 CSR 70-60.010	Division of Medical Services	31 MoReg 1053	31 MoReg 929	31 MoReg 1588	
13 CSR 70-65.010	Division of Medical Services		31 MoReg 987		
13 CSR 70-70.010	Division of Medical Services		31 MoReg 987		
13 CSR 70-90.010	Division of Medical Services		31 MoReg 988		
13 CSR 70-95.010	Division of Medical Services		31 MoReg 988		
13 CSR 70-99.010	Division of Medical Services		31 MoReg 988		
DEPARTMENT OF CORRECTIONS					
14 CSR 80-5.020	State Board of Probation and Parole		31 MoReg 1428		
ELECTED OFFICIALS					
15 CSR 30-10.010	Secretary of State	31 MoReg 1129	31 MoReg 1160		
15 CSR 30-10.020	Secretary of State	31 MoReg 1130	31 MoReg 1160		
15 CSR 30-10.130	Secretary of State	31 MoReg 1132	31 MoReg 1162		
15 CSR 30-10.140	Secretary of State	31 MoReg 1133	31 MoReg 1163		
15 CSR 30-10.150	Secretary of State	31 MoReg 1134	31 MoReg 1164		
15 CSR 30-10.160	Secretary of State	31 MoReg 1135	31 MoReg 1165		
15 CSR 30-54.060	Secretary of State		31 MoReg 1327		
15 CSR 40-3.030	State Auditor		31 MoReg 1166		
RETIREMENT SYSTEMS					
16 CSR 50-10.050	The County Employees' Retirement Fund		31 MoReg 1430		
16 CSR 50-20.070	The County Employees' Retirement Fund		31 MoReg 1095		
PUBLIC DEFENDER COMMISSION					
18 CSR 10-3.010	Office of State Public Defender		31 MoReg 1225		
DEPARTMENT OF HEALTH AND SENIOR SERVICES					
19 CSR 15-7.021	Division of Senior and Disability Services		31 MoReg 989		
19 CSR 30-40.450	Division of Regulation and Licensure		31 MoReg 995		
19 CSR 30-82.010	Division of Regulation and Licensure		31 MoReg 1495		
19 CSR 30-83.010	Division of Regulation and Licensure		31 MoReg 1499		
19 CSR 30-84.030	Division of Regulation and Licensure		31 MoReg 1502		
19 CSR 30-84.040	Division of Regulation and Licensure		31 MoReg 1504		
19 CSR 30-86.012	Division of Regulation and Licensure		31 MoReg 1504		
19 CSR 30-86.022	Division of Regulation and Licensure		31 MoReg 1506		
19 CSR 30-86.032	Division of Regulation and Licensure		31 MoReg 1509		
19 CSR 30-86.042	Division of Regulation and Licensure		31 MoReg 1514		
19 CSR 30-86.043	Division of Regulation and Licensure		31 MoReg 1526		
19 CSR 30-86.045	Division of Regulation and Licensure		31 MoReg 1536		
19 CSR 30-86.047	Division of Regulation and Licensure		31 MoReg 1540		

Rule Number	Agency	Emergency	Proposed	Order	In Addition
19 CSR 30-86.052	Division of Regulation and Licensure		31 MoReg 1559		
19 CSR 30-87.020	Division of Regulation and Licensure		31 MoReg 1559		
19 CSR 30-87.030	Division of Regulation and Licensure		31 MoReg 1560		
19 CSR 30-88.010	Division of Regulation and Licensure		31 MoReg 1565		
19 CSR 60-50	Missouri Health Facilities Review Committee				31 MoReg 1254 31 MoReg 1440 This Issue
19 CSR 60-50.300	Missouri Health Facilities Review Committee	31 MoReg 1382	31 MoReg 1430		
19 CSR 60-50.400	Missouri Health Facilities Review Committee	31 MoReg 1382	31 MoReg 1430		
19 CSR 60-50.410	Missouri Health Facilities Review Committee	31 MoReg 1383	31 MoReg 1431		
19 CSR 60-50.430	Missouri Health Facilities Review Committee	31 MoReg 1384	31 MoReg 1431		
19 CSR 60-50.450	Missouri Health Facilities Review Committee	31 MoReg 1385	31 MoReg 1432		
19 CSR 60-50.470	Missouri Health Facilities Review Committee	31 MoReg 1386	31 MoReg 1433		
19 CSR 60-50.600	Missouri Health Facilities Review Committee	31 MoReg 1386	31 MoReg 1433		
19 CSR 60-50.700	Missouri Health Facilities Review Committee	31 MoReg 1387	31 MoReg 1434		
19 CSR 60-50.800	Missouri Health Facilities Review Committee	31 MoReg 1387	31 MoReg 1434		
19 CSR 60-50.900	Missouri Health Facilities Review Committee	31 MoReg 1388	31 MoReg 1434		
DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION					
20 CSR	Medical Malpractice				29 MoReg 505 30 MoReg 481 31 MoReg 616
20 CSR	Sovereign Immunity Limits				28 MoReg 2265 30 MoReg 108 30 MoReg 2587
20 CSR 200-6.300	Financial Examination		31 MoReg 1435		
20 CSR 200-11.101	Financial Examination		31 MoReg 776	31 MoReg 1438	
20 CSR 200-18.010	Financial Examination		31 MoReg 1166		
20 CSR 200-18.020	Financial Examination		31 MoReg 1174		
20 CSR 400-2.135	Life, Annuities and Health		31 MoReg 1566		
20 CSR 400-5.410	Life, Annuities and Health		31 MoReg 1226		
20 CSR 700-6.350	Licensing		31 MoReg 931		
20 CSR 1100	Division of Credit Unions (<i>Changed from 4 CSR 100</i>)				31 MoReg 1335
20 CSR 1105	Credit Union Commission (<i>Changed from 4 CSR 105</i>)				31 MoReg 1336
20 CSR 1135	State Banking Board (<i>Changed from 4 CSR 50</i>)				31 MoReg 1333
20 CSR 1140	Division of Finance (<i>Changed from 4 CSR 140</i>)				31 MoReg 1337
20 CSR 2010	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10</i>)				31 MoReg 1330
20 CSR 2010-1.010	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-1.010</i>)		31 MoReg 653	31 MoReg 1571	
20 CSR 2010-1.020	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-1.020</i>)		31 MoReg 653	31 MoReg 1571	
20 CSR 2010-1.050	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-1.050</i>)		31 MoReg 654	31 MoReg 1572	
20 CSR 2010-2.005	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.005</i>)		31 MoReg 656	31 MoReg 1572	
20 CSR 2010-2.022	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.022</i>)		31 MoReg 656R 31 MoReg 656	31 MoReg 1572R 31 MoReg 1573	
20 CSR 2010-2.041	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.041</i>)		31 MoReg 659	31 MoReg 1573	
20 CSR 2010-2.051	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.051</i>)		31 MoReg 659	31 MoReg 1573	
20 CSR 2010-2.065	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.065</i>)		31 MoReg 660	31 MoReg 1573	
20 CSR 2010-2.070	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.070</i>)		31 MoReg 663	31 MoReg 1573	
20 CSR 2010-2.072	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.072</i>)		31 MoReg 663	31 MoReg 1574	
20 CSR 2010-2.075	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.075</i>)		31 MoReg 664	31 MoReg 1574	
20 CSR 2010-2.130	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.130</i>)		31 MoReg 664R 31 MoReg 664	31 MoReg 1574R 31 MoReg 1574	
20 CSR 2010-2.140	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.140</i>)		31 MoReg 667	31 MoReg 1574	
20 CSR 2010-2.150	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.150</i>)		31 MoReg 668R 31 MoReg 668	31 MoReg 1575R 31 MoReg 1575	
20 CSR 2010-2.160	Missouri State Board of Accountancy (<i>Changed from 4 CSR 10-2.160</i>)		31 MoReg 669	31 MoReg 1575	
20 CSR 2015	Acupuncturist Advisory Committee (<i>Changed from 4 CSR 15</i>)				31 MoReg 1330

Rule Number	Agency	Emergency	Proposed	Order	In Addition
20 CSR 2030	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Landscape Architects (<i>Changed from 4 CSR 30</i>)				31 MoReg 1331
20 CSR 2030-6.015	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Landscape Architects (<i>Changed from 4 CSR 30-6.015</i>)		31 MoReg 1392		
20 CSR 2040	Office of Athletics (<i>Changed from 4 CSR 40</i>)				31 MoReg 1332
20 CSR 2040-4.040	Office of Athletics (<i>Changed from 4 CSR 40-4.040</i>)		31 MoReg 1310		
20 CSR 2040-4.090	Office of Athletics (<i>Changed from 4 CSR 40-4.090</i>)		31 MoReg 1310		
20 CSR 2045	Athlete Agents (<i>Changed from 4 CSR 45</i>)				31 MoReg 1333
20 CSR 2060	State Board of Barber Examiners (<i>Changed from 4 CSR 60</i>)				31 MoReg 1333
20 CSR 2065	Endowed Care Cemeteries (<i>Changed from 4 CSR 65</i>)				31 MoReg 1333
20 CSR 2070	State Board of Chiropractic Examiners (<i>Changed from 4 CSR 70</i>)				31 MoReg 1334
20 CSR 2090	State Board of Cosmetology (<i>Changed from 4 CSR 90</i>)				31 MoReg 1334
20 CSR 2095	Committee for Professional Counselors (<i>Changed from 4 CSR 95</i>)				31 MoReg 1335
20 CSR 2110	Missouri Dental Board (<i>Changed from 4 CSR 110</i>)				31 MoReg 1336
20 CSR 2110-2.110	Missouri Dental Board (<i>Changed from 4 CSR 110-2.110</i>)		31 MoReg 1395		
20 CSR 2110-2.114	Missouri Dental Board (<i>Changed from 4 CSR 110-2.114</i>)		31 MoReg 1395		
20 CSR 2115	State Committee of Dietitians (<i>Changed from 4 CSR 115</i>)				31 MoReg 1337
20 CSR 2120	State Board of Embalmers and Funeral Directors (<i>Changed from 4 CSR 120</i>)				31 MoReg 1337
20 CSR 2145	Missouri Board of Geologist Registration (<i>Changed from 4 CSR 145</i>)				31 MoReg 1340
20 CSR 2150	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150</i>)				31 MoReg 1340
20 CSR 2150-2.125	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150-2.125</i>)		31 MoReg 1398		
20 CSR 2150-3.010	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150-3.010</i>)		31 MoReg 1398		
20 CSR 2150-3.203	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150-3.203</i>)		31 MoReg 1399		
20 CSR 2150-5.100	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150-5.100</i>)		31 MoReg 1399		
20 CSR 2150-7.135	State Board of Registration for the Healing Arts (<i>Changed from 4 CSR 150-7.135</i>)		31 MoReg 1400		
20 CSR 2165	Board of Examiners for Hearing Instrument Specialists (<i>Changed from 4 CSR 165</i>)				31 MoReg 1342
20 CSR 2193	Interior Design Council (<i>Changed from 4 CSR 193</i>)				31 MoReg 1342
20 CSR 2197	Board of Therapeutic Massage (<i>Changed from 4 CSR 197</i>)				31 MoReg 1343
20 CSR 2200	State Board of Nursing (<i>Changed from 4 CSR 200</i>)				31 MoReg 1343
20 CSR 2200-4.100	State Board of Nursing (<i>Changed from 4 CSR 200-4.100</i>)		31 MoReg 1401		
20 CSR 2200-4.200	State Board of Nursing (<i>Changed from 4 CSR 200-4.200</i>)		31 MoReg 1401		
20 CSR 2205	Missouri Board of Occupational Therapy (<i>Changed from 4 CSR 205</i>)				31 MoReg 1344
20 CSR 2210	State Board of Optometry (<i>Changed from 4 CSR 210</i>)				31 MoReg 1344
20 CSR 2220	State Board of Pharmacy (<i>Changed from 4 CSR 220</i>)				31 MoReg 1344
20 CSR 2220-2.010	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.010</i>)		31 MoReg 1468		
20 CSR 2220-2.020	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.020</i>)		31 MoReg 1474		
20 CSR 2220-2.025	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.025</i>)		31 MoReg 1474		
20 CSR 2220-2.190	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.190</i>)		31 MoReg 1479		
20 CSR 2220-2.450	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.450</i>)		31 MoReg 1479		
20 CSR 2220-2.900	State Board of Pharmacy (<i>Changed from 4 CSR 220-2.900</i>)		31 MoReg 1482		

Rule Number	Agency	Emergency	Proposed	Order	In Addition
20 CSR 2220-5.020	State Board of Pharmacy (<i>Changed from 4 CSR 220-5.020</i>)		31 MoReg 1485		
20 CSR 2220-5.030	State Board of Pharmacy (<i>Changed from 4 CSR 220-5.030</i>)		31 MoReg 1485		
20 CSR 2230	State Board of Podiatric Medicine (<i>Changed from 4 CSR 230</i>)				31 MoReg 1345
20 CSR 2231	Division of Professional Registration (<i>Changed from 4 CSR 231</i>)				31 MoReg 1346
20 CSR 2232	Missouri State Committee of Interpreters (<i>Changed from 4 CSR 232</i>)				31 MoReg 1346
20 CSR 2232-2.040	Missouri State Committee of Interpreters (<i>Changed from 4 CSR 232-2.040</i>)	31 MoReg 1465	31 MoReg 1486		
20 CSR 2233	State Committee of Marital and Family Therapists (<i>Changed from 4 CSR 233</i>)				31 MoReg 1346
20 CSR 2235	State Committee of Psychologists (<i>Changed from 4 CSR 235</i>)				31 MoReg 1346
20 CSR 2245	Real Estate Appraisers (<i>Changed from 4 CSR 245</i>)				31 MoReg 1347
20 CSR 2250	Missouri Real Estate Commission (<i>Changed from 4 CSR 250</i>)				31 MoReg 1348
20 CSR 2255	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255</i>)				31 MoReg 1349
20 CSR 2255-1.040	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255-1.040</i>)		31 MoReg 1402		
20 CSR 2255-2.010	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255-2.010</i>)		31 MoReg 1405		
20 CSR 2255-2.020	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255-2.020</i>)		31 MoReg 1407		
20 CSR 2255-2.030	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255-2.030</i>)		31 MoReg 1409		
20 CSR 2255-4.010	Missouri Board for Respiratory Care (<i>Changed from 4 CSR 255-4.010</i>)		31 MoReg 1411		
20 CSR 2263	State Committee for Social Workers (<i>Changed from 4 CSR 263</i>)				31 MoReg 1349
20 CSR 2263-1.035	State Committee for Social Workers (<i>Changed from 4 CSR 263-1.035</i>)		31 MoReg 1412		
20 CSR 2263-2.090	State Committee for Social Workers (<i>Changed from 4 CSR 263-2.090</i>)		31 MoReg 1415		
20 CSR 2267	Office of Tattooing, Body Piercing and Branding (<i>Changed from 4 CSR 267</i>)				31 MoReg 1350
20 CSR 2270	Missouri Veterinary Medical Board (<i>Changed from 4 CSR 270</i>)				31 MoReg 1350
20 CSR 2270-1.050	Missouri Veterinary Medical Board (<i>Changed from 4 CSR 270-1.050</i>)		31 MoReg 1417		

Agency	Publication	Expiration
Department of Agriculture		
Office of the Director		
2 CSR 110-2.010	Description of General Organization; Definitions; Requirements of Eligibility, Licensing, Application for Grants; Procedures for Grant Disbursements; Record Keeping Requirements, and Verification Procedures for the Missouri Qualified Biodiesel Producer Incentive Program 31 MoReg 1293	February 23, 2007
Department of Labor and Industrial Relations		
Workers' Compensation		
8 CSR 50-2.030	Resolution of Medical Fee Disputes	31 MoReg 1377 February 27, 2007
Department of Public Safety		
Adjutant General		
11 CSR 10-5.010	Missouri Veterans' Recognition Program	31 MoReg 1380 February 24, 2007
Department of Social Services		
Children's Division		
13 CSR 35-60.010	Family Homes Offering Foster Care.	31 MoReg 1295 January 30, 2007
13 CSR 35-60.030	Minimum Qualifications of Foster Parent(s)	31 MoReg 1296 January 30, 2007
13 CSR 35-100.010	Residential Treatment Agency Tax Credit	This Issue March 29, 2007
13 CSR 35-100.020	Emergency Resource Center Tax Credit	This Issue March 29, 2007
Family Support Division		
13 CSR 40-60.010	Family Homes Offering Foster Care.	31 MoReg 1297 January 30, 2007
13 CSR 40-60.030	Minimum Qualifications of Foster Parent(s)	31 MoReg 1297 January 30, 2007
13 CSR 40-79.010	Domestic Violence Shelter Tax Credit.	This Issue March 29, 2007
Division of Medical Services		
13 CSR 70-3.170	Medicaid Managed Care Organization Reimbursement Allowance.	31 MoReg 899 November 10, 2006
13 CSR 70-3.170	Medicaid Managed Care Organization Reimbursement Allowance.	31 MoReg 1047 December 28, 2006
13 CSR 70-4.080	Children's Health Insurance Program	31 MoReg 1048 December 28, 2006
13 CSR 70-10.015	Prospective Reimbursement Plan for Nursing Facility Services.	31 MoReg 1050 December 28, 2006
13 CSR 70-10.080	Prospective Reimbursement Plan for HIV Nursing Facility Services	31 MoReg 1051 December 28, 2006
13 CSR 70-15.110	Federal Reimbursement Allowance (FRA)	31 MoReg 900 November 15, 2006
13 CSR 70-15.110	Federal Reimbursement Allowance (FRA)	31 MoReg 1052 December 28, 2006
13 CSR 70-40.010	Optical Care Benefits and Limitations—Medicaid Program	31 MoReg 1052 December 28, 2006
13 CSR 70-60.010	Durable Medical Equipment Program	31 MoReg 1053 December 28, 2006
Elected Officials		
Secretary of State		
15 CSR 30-10.010	Definitions	31 MoReg 1129 February 22, 2007
15 CSR 30-10.020	Certification Statements for New or Modified Electronic Voting Systems	31 MoReg 1130 February 22, 2007
15 CSR 30-10.130	Voter Education and Voting Device Preparation (DREs and Precinct Counters)	31 MoReg 1132 February 22, 2007
15 CSR 30-10.140	Electronic Ballot Tabulation—Counting Preparation and Logic and Accuracy Testing (DREs and Precinct Counters)	31 MoReg 1133 February 22, 2007
15 CSR 30-10.150	Closing Polling Places (Precinct Counters and DREs)	31 MoReg 1134 February 22, 2007
15 CSR 30-10.160	Electronic Ballot Tabulation—Election Procedures (Precinct Counters and DREs).	31 MoReg 1135 February 22, 2007
Department of Health and Senior Services		
Missouri Health Facilities Review Committee		
19 CSR 60-50.300	Definitions for the Certificate of Need Process	31 MoReg 1382 February 23, 2007
19 CSR 60-50.400	Letter of Intent Process	31 MoReg 1382 February 23, 2007
19 CSR 60-50.410	Letter of Intent Package	31 MoReg 1383 February 23, 2007
19 CSR 60-50.430	Application Package	31 MoReg 1384 February 23, 2007
19 CSR 60-50.450	Criteria and Standards for Long-Term Care	31 MoReg 1385 February 23, 2007
19 CSR 60-50.470	Criteria and Standards for Financial Feasibility.	31 MoReg 1386 February 23, 2007
19 CSR 60-50.600	Certificate of Need Decisions	31 MoReg 1386 February 23, 2007
19 CSR 60-50.700	Post-Decision Activity	31 MoReg 1387 February 23, 2007
19 CSR 60-50.800	Meeting Procedures	31 MoReg 1387 February 23, 2007
19 CSR 60-50.900	Administration	31 MoReg 1388 February 23, 2007
Department of Insurance, Financial Institutions and Professional Registration		
Missouri State Committee of Interpreters		
20 CSR 2232-2.400	Certification Recognized by the Board	31 MoReg 1465 February 27, 2007

**Executive
Orders****Subject Matter****Filed Date****Publication****2006**

06-01	Designates members of staff with supervisory authority over selected state agencies	January 10, 2006	31 MoReg 281
06-02	Extends the deadline for the State Retirement Consolidation Commission to issue its final report and terminate operations to March 1, 2006	January 11, 2006	31 MoReg 283
06-03	Creates and establishes the Missouri Healthcare Information Technology Task Force	January 17, 2006	31 MoReg 371
06-04	Governor Matt Blunt transfers functions, personnel, property, etc. of the Division of Finance, the State Banking Board, the Division of Credit Unions, and the Division of Professional Registration to the Department of Insurance. Renames the Department of Insurance as the Missouri Department of Insurance, Financial Institutions and Professional Registration. Effective August 28, 2006	February 1, 2006	31 MoReg 448
06-05	Governor Matt Blunt transfers functions, personnel, property, etc. of the Missouri Rx Plan Advisory Commission to the Missouri Department of Health and Senior Services. Effective August 28, 2006	February 1, 2006	31 MoReg 451
06-06	Governor Matt Blunt transfers functions, personnel, property, etc. of the Missouri Assistive Technology Advisory Council to the Missouri Department of Elementary and Secondary Education. Rescinds certain provisions of Executive Order 04-08. Effective August 28, 2006	February 1, 2006	31 MoReg 453
06-07	Governor Matt Blunt transfers functions, personnel, property, etc. of the Missouri Life Sciences Research Board to the Missouri Department of Economic Development	February 1, 2006	31 MoReg 455
06-08	Names the state office building, located at 1616 Missouri Boulevard, Jefferson City, Missouri, in honor of George Washington Carver	February 7, 2006	31 MoReg 457
06-09	Directs and orders that the Director of the Department of Public Safety is the Homeland Security Advisor to the Governor, reauthorizes the Homeland Security Advisory Council and assigns them additional duties	February 10, 2006	31 MoReg 460
06-10	Establishes the Government, Faith-based and Community Partnership	March 7, 2006	31 MoReg 577
06-11	Orders and directs the Adjutant General to call and order into active service such portions of the organized militia as he deems necessary to aid the executive officials of Missouri, to protect life and property and to employ such equipment as may be necessary in support of civilian authorities	March 13, 2006	31 MoReg 580
06-12	Declares that a State of Emergency exists in the State of Missouri and directs that the Missouri State Emergency Operation Plan be activated	March 13, 2006	31 MoReg 582
06-13	The Director of the Missouri Department of Natural Resources is vested with full discretionary authority to temporarily waive or suspend the operation of any statutory or administrative rule or regulation currently in place under his purview in order to best serve the public health and safety during the period of the emergency and the subsequent recovery period	March 13, 2006	31 MoReg 584
06-14	Declares a State of Emergency exists in the State of Missouri and directs that the Missouri State Emergency Operation Plan be activated	April 3, 2006	31 MoReg 643
06-15	Orders and directs the Adjutant General, or his designee, to call and order into active service portions of the organized militia as he deems necessary to aid the executive officials of Missouri, to protect life and property, and take such action and employ such equipment as may be necessary in support of civilian authorities, and provide assistance as authorized and directed by the Governor	April 3, 2006	31 MoReg 645
06-16	Declares that a State of Emergency exists in the State of Missouri, directs that the Missouri State Emergency Operations Plan be activated	April 3, 2006	31 MoReg 647
06-17	Declares that a State of Emergency exists in the State of Missouri, directs that the Missouri State Emergency Operations Plan be activated	April 3, 2006	31 MoReg 649
06-18	Authorizes the investigators from the Division of Fire Safety, the Park Rangers from the Department of Natural Resources, the Conservation Agents from the Department of Conservation, and other POST certified state agency investigators to exercise full state wide police authority as vested in Missouri peace officers pursuant to Chapter 590, RSMo during the period of this state declaration of emergency	April 3, 2006	31 MoReg 651
06-19	Allows the director of the Missouri Department of Natural Resources to grant waivers to help expedite storm recovery efforts	April 3, 2006	31 MoReg 652
06-20	Creates interim requirements for overdimension and overweight permits for commercial motor carriers engaged in storm recovery efforts	April 5, 2006	31 MoReg 765
06-21	Designates members of staff with supervisory authority over selected state agencies	June 2, 2006	31 MoReg 1055

**Executive
Orders**

	Subject Matter	Filed Date	Publication
06-22	Healthy Families Trust Fund	June 22, 2006	31 MoReg 1137
06-23	Establishes Interoperable Communication Committee	June 27, 2006	31 MoReg 1139
06-24	Establishes Missouri Abraham Lincoln Bicentennial Commission	July 3, 2006	31 MoReg 1209
06-25	Declares that a State of Emergency exists in the State of Missouri, directs that the Missouri State Emergency Operations Plan be activated	July 20, 2006	31 MoReg 1298
06-26	Directs the Adjutant General to call and order into active service such portions of the organized militia as he deems necessary to aid the executive officials of Missouri, to protect life and property, and to support civilian authorities	July 20, 2006	31 MoReg 1300
06-27	Allows the director of the Missouri Department of Natural Resources to grant waivers to help expedite storm recovery efforts	July 21, 2006	31 MoReg 1302
06-28	Authorizes Transportation Director to issue declaration of regional or local emergency with reference to motor carriers	July 22, 2006	31 MoReg 1304
06-29	Authorizes Transportation Director to temporarily suspend certain commercial motor vehicle regulations in response to emergencies	August 11, 2006	31 MoReg 1389
06-30	Extends the declaration of emergency contained in Executive Order 06-25 and the terms of Executive Order 06-27 through September 22, 2006, for the purpose of continuing the cleanup efforts in the east central part of the State of Missouri	August 18, 2006	31 MoReg 1466
06-31	Declares that a State of Emergency exists in the State of Missouri, directs that the Missouri State Emergency Operations Plan be activated	September 23, 2006	Next Issue
06-32	Allows the director of the Missouri Department of Natural Resources to grant waivers to help expedite storm recovery efforts	September 26, 2006	Next Issue

2005

05-01	Rescinds Executive Order 01-09	January 11, 2005	30 MoReg 261
05-02	Restricts new lease and purchase of vehicles, cellular phones, and office space by executive agencies	January 11, 2005	30 MoReg 262
05-03	Closes state's Washington D.C. office	January 11, 2005	30 MoReg 264
05-04	Authorizes Transportation Director to issue declaration of regional or local emergency with reference to motor carriers	January 11, 2005	30 MoReg 266
05-05	Establishes the 2005 Missouri State Government Review Commission	January 24, 2005	30 MoReg 359
05-06	Bans the use of video games by inmates in all state correctional facilities	January 24, 2005	30 MoReg 362
05-07	Consolidates the Office of Information Technology to the Office of Administration's Division of Information Services	January 26, 2005	30 MoReg 363
05-08	Consolidates the Division of Design and Construction to Division of Facilities Management, Design and Construction	February 2, 2005	30 MoReg 433
05-09	Transfers the Missouri Head Injury Advisory Council to the Department of Health and Senior Services	February 2, 2005	30 MoReg 435
05-10	Transfers and consolidates in-home care for elderly and disabled individuals from the Department of Elementary and Secondary Education and the Department of Social Services to the Department of Health and Senior Services	February 3, 2005	30 MoReg 437
05-11	Rescinds Executive Order 04-22 and orders the Department of Health and Senior Services and all Missouri health care providers and others that possess influenza vaccine adopt the Center for Disease Control and Prevention, Advisory Committee for Immunization Practices expanded priority group designations as soon as possible and update the designations as necessary	February 3, 2005	30 MoReg 439
05-12	Designates members of staff with supervisory authority over selected state agencies	March 8, 2005	30 MoReg 607
05-13	Establishes the Governor's Advisory Council for Plant Biotechnology	April 26, 2005	30 MoReg 1110
05-14	Establishes the Missouri School Bus Safety Task Force	May 17, 2005	30 MoReg 1299
05-15	Establishes the Missouri Task Force on Eminent Domain	June 28, 2005	30 MoReg 1610
05-16	Transfers all power, duties and functions of the State Board of Mediation to the Labor and Industrial Relations Commission of Missouri	July 1, 2005	30 MoReg 1612
05-17	Declares a DROUGHT ALERT for the counties of Bollinger, Butler, Cape Girardeau, Carter, Dunklin, Howell, Iron, Madison, Mississippi, New Madrid, Oregon, Pemiscot, Perry, Pike, Ralls, Reynolds, Ripley, Ste. Francois, Ste. Genevieve, Scott, Shannon, Stoddard and Wayne	July 5, 2005	30 MoReg 1693
05-18	Directs the Director of the Department of Insurance to adopt rules to protect consumer privacy while providing relevant information about insurance companies to the public	July 12, 2005	30 MoReg 1695
05-19	Creates the Insurance Advisory Panel to provide advice to the Director of Insurance	July 19, 2005	30 MoReg 1786
05-20	Establishes the Missouri Homeland Security Advisory Council. Creates the Division of Homeland Security within the Department of Public Safety. Rescinds Executive Orders 02-15 and 02-16	July 21, 2005	30 MoReg 1789

Executive Orders	Subject Matter	Filed Date	Publication
05-21	Creates and amends Meramec Regional Planning Commission to include Pulaski County	August 22, 2005	30 MoReg 2006
05-22	Establishes the State Retirement Consolidation Commission	August 26, 2005	30 MoReg 2008
05-23	Acknowledges regional state of emergency and temporarily waives regulatory requirements for vehicles engaged in interstate disaster relief	August 30, 2005	30 MoReg 2010
05-24	Implements the Emergency Mutual Assistance Compact (EMAC) with the state of Mississippi, directs SEMA to activate the EMAC plan, authorizes use of the Missouri National Guard	August 30, 2005	30 MoReg 2013
05-25	Implements the Emergency Mutual Assistance Compact (EMAC) with the state of Louisiana, directs SEMA to activate the EMAC plan, authorizes use of the Missouri National Guard	August 30, 2005	30 MoReg 2015
05-26	Declares a state of emergency in Missouri and suspends rules and regulations regarding licensing of healthcare providers while treating Hurricane Katrina evacuees	September 2, 2005	30 MoReg 2129
05-27	Directs all relevant state agencies to facilitate the temporary licensure of any healthcare providers accompanying and/or providing direct care to evacuees	September 2, 2005	30 MoReg 2131
05-28	Declares that a State of Emergency exists in the State of Missouri, directs that the Missouri State Emergency Operations Plan be activated, and authorizes the use of state agencies to provide support to the relocation of Hurricane Katrina disaster victims	September 4, 2005	30 MoReg 2133
05-29	Directs the Adjutant General call and order into active service such portions of the organized militia as he deems necessary to aid the executive officials of Missouri, to protect life and property, and to support civilian authorities	September 4, 2005	30 MoReg 2135
05-30	Governor Matt Blunt establishes the Office of Supplier and Workforce Diversity to replace the Office of Equal Opportunity. Declares policies and procedures for procuring goods and services and remedying discrimination against minority and women-owned business enterprises	September 8, 2005	30 MoReg 2137
05-31	Assigns the Missouri Community Service Commission to the Department of Economic Development	September 14, 2005	30 MoReg 2227
05-32	Grants leave to additional employees participating in disaster relief services	September 16, 2005	30 MoReg 2229
05-33	Directs the Department of Corrections to lead an interagency steering team for the Missouri Reentry Process (MRP)	September 21, 2005	30 MoReg 2231
05-34	Orders the Adjutant General to call into active service portions of the militia in response to the influx of Hurricane Rita victims	September 23, 2005	30 MoReg 2233
05-35	Declares a State of Emergency, directs the State Emergency Operations Plan be activated, and authorizes use of state agencies to provide support for the relocation of Hurricane Rita victims	September 23, 2005	30 MoReg 2235
05-36	Acknowledges regional state of emergency and temporarily waives regulatory requirements for commercial vehicles engaged in interstate disaster relief	September 23, 2005	30 MoReg 2237
05-37	Closes state offices on Friday, November 25, 2005	October 11, 2005	30 MoReg 2383
05-38	Implements the EMAC with the State of Florida in response to Hurricane Wilma	October 21, 2005	30 MoReg 2470
05-39	Acknowledges continuing regional state of emergency, temporarily limits regulatory requirements for commercial vehicles engaged in interstate disaster relief, and rescinds orders 05-23 and 05-36	October 25, 2005	30 MoReg 2472
05-40	Amends Executive Order 98-15 to increase the Missouri State Park Advisory Board from eight to nine members	October 26, 2005	30 MoReg 2475
05-41	Creates and establishes the Governor's Advisory Council for Veterans Affairs	November 14, 2005	30 MoReg 2552
05-42	Establishes the National Incident Management System (NIMS) as the standard for emergency incident management in the State of Missouri	November 14, 2005	30 MoReg 2554
05-43	Creates and establishes the Hispanic Business, Trade and Culture Commission and abolishes the Missouri Governor's Commission on Hispanic Affairs	November 30, 2005	31 MoReg 93
05-44	Declares a state of emergency and activates the Missouri State Emergency Operations Plan as a result of the failure of the dam at Taum Sauk Reservoir	December 14, 2005	31 MoReg 96
05-45	Directs the Adjutant General to activate the organized militia as needed as a result of the failure of the dam at Taum Sauk Reservoir	December 14, 2005	31 MoReg 97
05-46	Creates and establishes the Missouri Energy Task Force	December 27, 2005	31 MoReg 206
05-47	Directs that the issuance of overdimension and overweight permits by the Missouri Department of Transportation for commercial motor carriers engaged in cleanup efforts in Reynolds County resulting from the Taum Sauk Upper Reservoir failure shall be subject to interim application requirements	December 29, 2005	31 MoReg 279

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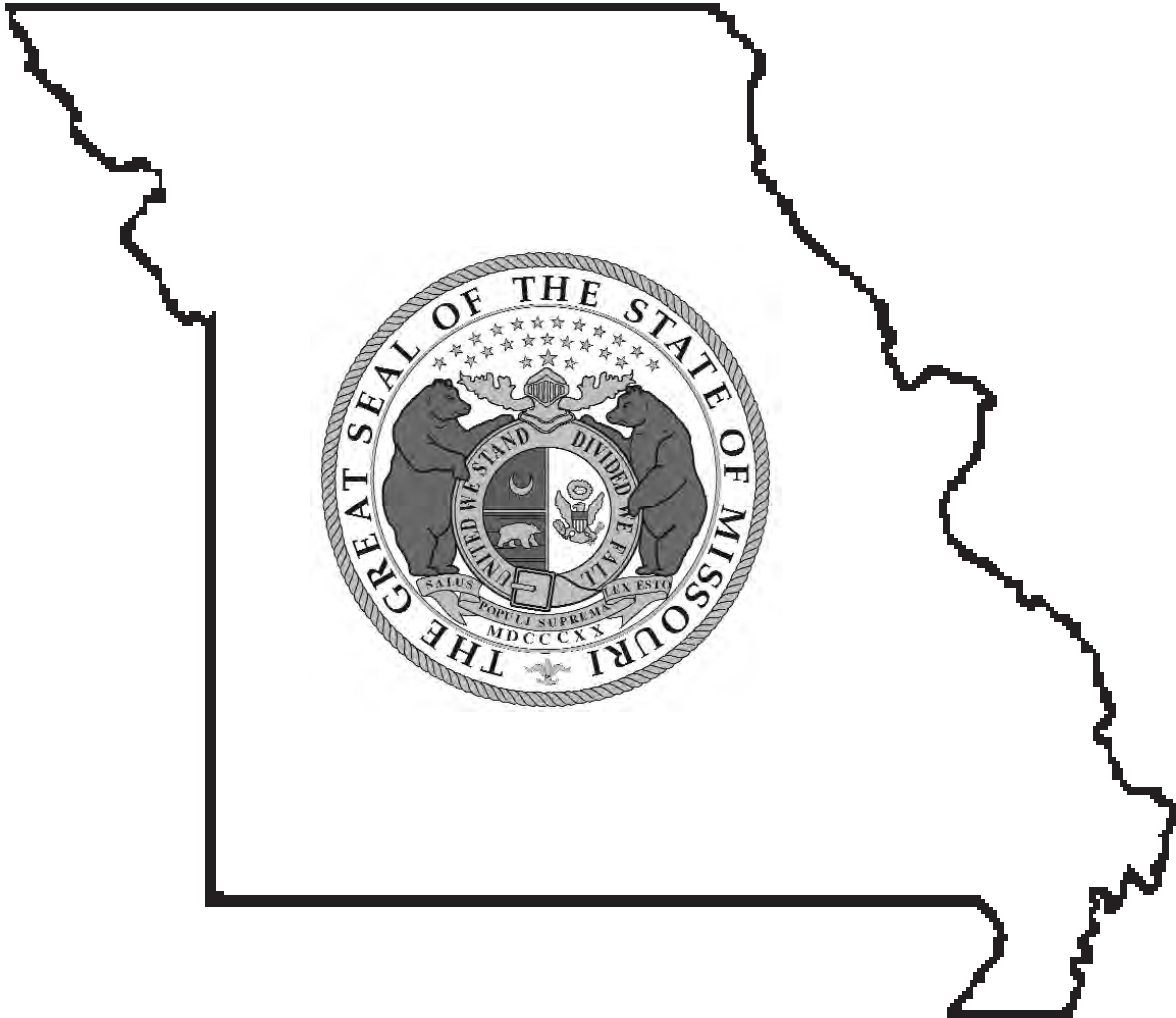
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